THE SANDERS FIRM, PC
30 Wall Street, 8th Floor
New York, NY 10005
212-652-2782
212-652-2783

May 2, 2025

VIA EMAIL AND CERTIFIED MAIL
Mayor Eric L. Adams
Office of the Mayor
City Hall
New York, NY 10007

Re: Response to Unlawful Demand for Repayment of Wages and Notice of Imminent Legal Action on Behalf of Ms. Quathisha Epps

I. Introduction and Summary of Claims

This firm represents Ms. Quathisha Epps, a former Lieutenant with the New York City Police Department. We respond to the April 22, 2025, demand issued by Director Viktoria Denysenko, which alleges $231,896.75 in so-called overtime "overpayments" and demands repayment. The Department's attempt to characterize this as a routine administrative recovery is false. This demand, issued without legal justification, audit documentation, or parity of enforcement, is not about payroll irregularities. It is a retaliatory and discriminatory act designed to punish a victim, protect institutional power, and suppress exposure of widespread criminal misconduct within the highest ranks of the NYPD.

On December 18, 2024, Ms. Epps was suspended from duty. That suspension occurred immediately after former Chief of Department Jeffrey B. Maddrey allegedly sexually assaulted her inside NYPD Headquarters, forcing her to perform oral sex and ejaculating in her mouth. That act, by every legal and moral measure, was a crime. Instead of opening an investigation, the NYPD—acting through Maddrey's close associate, retired Chief of Internal Affairs Miguel Iglesias—engineered Ms. Epps's suspension. Commissioner Jessica S. Tisch, armed with statutory authority under the New York City Charter and New York City Administrative Code § 14-115, was not a bystander to these actions. She was complicit. Whether through direct action or willful indifference, Tisch allowed the machinery of the Department to be used not to investigate the abuse, but to eliminate the victim.

For Fiscal Year 2023 through October 2024, Ms. Epps had made repeated protected disclosures—internally—regarding rape, sodomy, sexual misconduct, quid pro quo sexual harassment, wage coercion, evidence destruction, and executive misconduct. When these disclosures began implicating NYPD leadership, the Department responded not with accountability but with public retaliation. On the eve of further legal action, alleged manipulated confidential overtime records were leaked to the New York Post and framed to paint Ms. Epps as a financial opportunist. This was not journalism—it was a **red herring**, in the truest sense: a

deliberate distraction designed to mislead the public, distort the truth, and redirect scrutiny away from criminal wrongdoing within NYPD executive ranks.

The smear campaign worked precisely as intended. Ms. Epps, a decorated officer and survivor of sexual violence, was cast as the villain. At the same time, First Deputy Commissioner Tania I. Kinsella, former Deputy Commissioner Operations Kaz Daughtry, former Chief of Patrol John Chell, Maddrey, Iglesias, and other senior officials escaped accountability. Commissioner Tisch's refusal to reinstate Ms. Epps, ultimately forcing her into retirement in bad standing, was the final act of an orchestrated campaign to isolate, discredit, and punish the whistleblower to preserve the Department's image and shield its leadership.

Throughout the fiscal year spanning July 2023 to October 2024, Ms. Epps made multiple internal disclosures to NYPD management regarding the ongoing sexual abuse, coercion, and retaliation she suffered at the hands of Maddrey. These disclosures included not only her abuse inside NYPD Headquarters but Maddrey's repeated use of departmental databases and rank to identify, groom, and target subordinate women for sexual exploitation. Rather than intervening, protecting the complainant, or fulfilling their sworn reporting duties, the NYPD's executive command staff members deliberately chose silence.

Under NYPD internal policy and their legal obligations under the United States Constitution, New York State Constitution, and New York City Charter, these senior officials were duty-bound to act. They did not. Instead, they protected their peace, opting for institutional convenience over legal and ethical obligation. That failure is not merely moral. It is actionable. It also contributed directly to the harm inflicted on Ms. Epps, the concealment of criminal activity, and the Department's exposure to civil liability.

This retaliatory demand violates the NYPD's New York Labor Law obligations and its implementing regulations. Under 12 NYCRR § 142-2.6, the employer—not the employee—bears the legal duty to "establish, maintain and preserve for not less than six years" accurate payroll records reflecting hours worked and wages paid. This obligation is not discretionary. The failure to meet it cannot be used as a weapon against employees, particularly those engaged in protected activity.

Between Fiscal Year 2013 and 2022, New York City's overtime expenditures rose from $1.46 billion to $2.22 billion—a $760 million increase. The NYPD accounted for the largest share of that growth. In FY 2022 alone, the department overspent its uniformed overtime budget by 93%, and by FY 2023, the Comptroller[1] projected that NYPD overtime spending would reach approximately $740 million—nearly double its $374 million budget. Assuming a conservative estimate of 400 top overtime earners per year within the NYPD, this would reflect thousands of high-compensation overtime earners over the last decade. Yet, across thousands of high-overtime earners over the last decade, there is no public record of a single clawback demand—except against Ms. Epps.

[1] NYPD Overspending on Overtime Grew Dramatically in Recent Years, published online March 20, 2023 https://comptroller.nyc.gov/newsroom/nypd-overspending-on-overtime-grew-dramatically-in-recent-years/

The contrast is striking. Epps's overtime, manually submitted and approved during FY 2023 and FY 2024, was neither exceptional nor outside departmental norms. She was one of hundreds of uniformed officers whose overtime earnings were processed through the same flawed but tolerated administrative system. Despite this, she is the only known officer targeted for repayment after she reported sexual assault, quid pro quo harassment, and executive misconduct involving the NYPD's highest-ranking officials. The Department's silence regarding thousands of similar earners, juxtaposed with the aggressive clawback against Epps, reveals not a commitment to fiscal accountability but a pattern of retaliatory enforcement targeting a whistleblower.

The Department's internal practices make this demand legally and morally indefensible. In the July 26, 2024 NYPD Department Trial of Lieutenant Joel Ramirez (represented by undersigned counsel) and Sergeant Jose Dume (formerly UC 351), Senior Police Administrative Aide Kenya Coger—a payroll supervisor for Manhattan North Narcotics—testified under oath that Requests for Leave of Absence (UF28s) are frequently "missing," roll call entries are regularly incomplete, and that payroll personnel "assume validity" in timekeeping entries unless specifically flagged. Coger further acknowledged that this pattern of administrative correction, without verification, without disciplinary review, and managerial reform, has persisted for at least 14 years.

These admissions cannot be viewed as isolated. The NYPD comprises over 50,000 employees across dozens of bureaus, commands, and subcommands operating throughout New York State and internationally. If routine payroll irregularities, assumptions of validity, and informal correction practices are standard in one command, it is reasonable and necessary to infer that these systemic weaknesses permeate the entire organizational structure. Such procedural gaps are a known feature, not a flaw, of NYPD operations. And they have never, until now, served as a basis to demand repayment or accuse employees of fraud.

To now use these long-tolerated practices to target a sexual violence survivor, while ignoring comparable issues affecting hundreds of other employees, is not only retaliatory, it is discriminatory. The Department's failure to meet its statutory duty under 12 NYCRR § 142-2.6 disqualifies it from shifting the burden to Ms. Epps. As reinforced by the Appellate Division in Matter of Mid Hudson Pam Corp. v. Hartnett, 156 A.D.2d 818 (3d Dep't 1989), any uncertainty in wage disputes caused by the employer's recordkeeping failures must be resolved in the employee's favor. The NYPD cannot selectively enforce standards it has refused to apply universally, nor can it construct a narrative of fraud where only disorganization and institutional convenience previously existed.

Here, the NYPD has provided no verified audit, sworn declaration, or forensic analysis to support its $231,896.75 demand—only vague references to 'missing' or corrected overtime slips—practices the Department has long tolerated internally. To now reverse course, and criminalize those same practices only after Ms. Epps disclosed sexual abuse and filed formal complaints, is not merely procedurally defective—it is unlawful and retaliatory. The Department cannot hide behind its recordkeeping failures while imposing the consequences of those failures on a whistleblower. This demand violates labor law and due process and exposes the City to substantial legal liability under well-established judicial precedent.

This is not a payroll dispute. It is a continuation of institutional retaliation, gender- and race-based discrimination, and civil rights abuse.

II. Background: Protected Activity and Allegations

There were no allegations of overtime abuse or fraud until after Ms. Epps filed a formal Charge of Discrimination with the EEOC on December 21, 2024, and publicly disclosed her claims of sexual assault, quid pro quo harassment, and retaliation in interviews with *The New York Post* and ABC7 News. In the days leading up to that filing, Ms. Epps was sexually assaulted by Maddrey inside NYPD Headquarters—forced to perform oral sex and subjected to ejaculation in her mouth. That act, by every legal and moral standard, was criminal. Yet the NYPD, instead of launching an investigation or securing the crime scene, moved to eliminate the complainant.

On December 18, 2024, just days before her EEOC filing, Ms. Epps was abruptly suspended from duty without due process, a disciplinary history, or a single documented allegation of payroll misconduct. The suspension was not random—it was orchestrated by Maddrey's longtime ally, Iglesias, who exploited his insider connections to preserve the department's image and protect the chain of command.

Commissioner Tisch, fully empowered under the New York City Charter and Administrative Code § 14-115, was not a passive observer. She was complicit. Whether through direct action or willful silence, Tisch permitted the authority of the Department to be weaponized—not to investigate a crime, but to punish a victim. The retaliatory response that followed—leaking alleged overtime records to the press, smearing Ms. Epps's character, and manufacturing post hoc allegations—was carried out under her leadership and with the tacit political cover of Mayor Eric L. Adams.

Meanwhile, Maddrey initially denied all wrongdoing. When confronted with mounting evidence, he reframed the acts as a "consensual" office relationship—a clear violation of NYPD policy that, even on its face, required immediate suspension and investigation. Instead, he remained shielded by a command structure intent on preserving itself. It wasn't until the Federal Bureau of Investigation executed a search warrant on Maddrey's person and property that any semblance of accountability emerged—and even then, not from within the Department.

This sequence of events reflects the enduring culture of "White Shirt Immunity"—an entrenched and unlawful practice of insulating senior officials from the consequences of misconduct, no matter how serious or corroborated. In this case, that immunity was fortified by Tisch's deliberate inaction, Iglesias's internal sabotage, and the City's political silence. Ms. Epps, a Black woman, a decorated officer, and a whistleblower, was targeted, humiliated, and forced into retirement in bad standing—all while her abuser remained untouched. This disparate treatment lies at the heart of the City and NYPD's liability under state and city human rights laws, whistleblower statutes, and the Gender-Motivated Violence Act.

III. Historical Context: The Systemic Disbelief and Retaliation Faced by Black Women Who Report Sexual Violence

It is widely acknowledged—both within the NYPD and beyond—that those documents, such as UF-28s, overtime slips, and timekeeping records, have long presented serious compliance and integrity problems. These vulnerabilities have existed since the Department's founding in 1845. They are not new. Nor are they unfixable. The Department has had every opportunity to modernize payroll oversight, introduce safeguards, and enforce consistent standards. Instead, it has tolerated and, in some cases, exploited these gaps—especially when doing so serves institutional or political convenience. High-ranking officials benefit from lax enforcement; lower-ranking employees are selectively disciplined when their presence becomes inconvenient.

This case is not about overtime. It is about power—and what happens when a Black woman exercises hers. Had Ms. Epps remained silent, like so many others coerced into silence, no one would have raised a single question about her hours. Her name would not have appeared in the *New York Post*. There would have been no clawback letter. But Ms. Epps reported sexual assault, wage coercion, and high-level corruption. She named her abuser. She sought legal redress. And for that, she has been publicly discredited, professionally destroyed, and institutionally retaliated against.

The retaliation Ms. Epps now endures is not isolated—it is part of a long, documented history of systemic disbelief and institutional punishment faced by Black women who report sexual violence. This history spans centuries, from slavery through post-Reconstruction to the civil rights era to modern law enforcement. In each era, the institutional response to Black women asserting victimhood has been largely the same: silence them, discredit them, and shield the men in power.

A. Slavery and the Legal Denial of Victimhood

During slavery, Black women's bodies were treated as property—used, exploited, and violated with impunity. Rape by white slaveowners, overseers, and other men in power was not only tolerated but integral to the racial and economic order. Black women were legally voiceless: they could not testify against white men, and their status as chattel excluded them from any conception of legal personhood or bodily autonomy.

This dehumanizing framework persisted well after emancipation. In the post-Reconstruction South, courts routinely dismissed rape allegations made by Black women. Judges and juries claimed their claims lacked credibility based solely on race. The "Jezebel" stereotype—a racialized myth casting Black women as hypersexual and unrapeable—was used to justify impunity for white male attackers and to invalidate the trauma of Black survivors. These narratives survived well into the 20th century and continue to contaminate institutional responses to Black women today.

B. The Case of Recy Taylor and Institutional Complicity

One of the clearest examples of this legacy was the 1944 case of Recy Taylor, a 24-year-old Black woman abducted and gang-raped by six white men in Abbeville, Alabama. Despite one assailant's confession, two grand juries refused to indict. The local police failed to preserve evidence, intimidated Taylor, and suppressed efforts to seek justice. As an NAACP investigator, Rosa Parks brought national attention to the case, but the justice system refused to act.

Taylor's case was emblematic of a broader pattern, not an exception. It revealed the entrenched practice of law enforcement and courts closing ranks to protect white men while abandoning Black women to suffer in silence.

C. "Unfounding," Disbelief, and the Modern Policing of Credibility

These patterns continue in today's policing culture through practices like "unfounding"—when officers classify a sexual assault report as false or baseless without a full investigation. Studies have consistently shown that Black women's reports are disproportionately deemed unfounded, often due to subjective judgments about their demeanor, background, or trauma-related inconsistencies.

A 2019 ProPublica investigation found that police departments across the country quietly maintain internal lists of "habitual liars"—a designation disproportionately assigned to women, particularly Black women, whose trauma symptoms (delayed disclosure, narrative gaps, or dissociation) are misinterpreted as dishonesty. This practice persists despite clear research by the American Psychological Association and National Sexual Violence Resource Center affirming that trauma impacts memory and recall, especially in survivors of coercive or repeated abuse.

D. From Victim to Suspect: Criminalizing Black Survivors

Black women who report assault are not only disbelieved—they are often criminalized. In both public and private institutions, survivors have been arrested for false reporting, punished professionally, or referred for retaliatory psychological evaluations. This phenomenon is magnified in law enforcement settings, where power, loyalty, and hierarchy override legal protections.

The case of Cyntoia Brown exemplifies this criminalization. A Black teenager who killed her trafficker in self-defense was sentenced to life in prison—a sentence only overturned after national outcry. Her story is one of many in which Black women are treated as aggressors for surviving.

Ms. Epps's experience fits this mold. She reported repeated coercion and abuse at the hands of a senior NYPD official, only to be suspended without cause, publicly smeared, and forced into retirement in bad standing. At the same time, her abuser remained protected until federal intervention.

E. Bureaucratic Silencing in Modern Institutions

Today, the silencing of Black women often occurs through bureaucratic means: delayed investigations, retaliatory transfers, selective enforcement of policy, and public defamation. Even when they come forward with corroborating texts, witnesses, or digital trails, their credibility is still questioned. The more powerful the accused, the more scrutiny the survivor endures.

According to the December 2018 report, *Employer's Responses to Sexual Harassment* from the Center for Employment Equity (CEE) at the University of Massachusetts Amherst, based on 46,210 sexual harassment charges filed between 2012 and 2016:

- **68% of all sexual harassment charges included an allegation of employer retaliation**.
- This retaliation rate is **highest for Black women**.
- **64% of complainants reported job loss** associated with filing a sexual harassment complaint.
- Although Black women were slightly less likely to report job loss than white women, **they experienced the highest rate of employer retaliation** among all groups.

In addition:

- Black women represent **only 7% of the U.S. labor force** but filed **27% of all sexual harassment charges**, highlighting both disproportionate targeting and vulnerability.
- Only **23% of sexual harassment claims filed by Black women resulted in any benefit**, compared to 29% for white women.

These findings confirm that Black women face heightened retaliation and job-related harm after reporting sexual harassment.

F. The Double Bind: Race, Gender, and the "Blue Wall"

For Black women in law enforcement, this silencing is existential. Reporting abuse means violating the "blue wall" of silence—an unwritten code that shields senior leadership from accountability. When they speak out, they are accused of betrayal, labeled unfit, or insubordinate. Loyalty is demanded. Protection is withheld. And trauma becomes institutional ammunition.

This double bind has played out precisely in Ms. Epps's case. She reported her abuser, Maddrey, after months of coercion. In return, she was investigated, suspended, defamed, and ultimately driven out of the department, while he was protected, until external authorities forced some accountability.

G. The Present Case as Legacy and Liability

Ms. Epps's experience is not just retaliation—it is history repeating itself. Her treatment mirrors centuries of institutional disbelief and retribution against Black women who speak the truth about powerful abusers. What the NYPD has done—through leaked records, manipulated narratives, and selective investigations—is not only discriminatory, retaliatory, and unlawful. It is familiar. It is the same pattern of abuse and silencing that has operated, uninterrupted, from slavery to the modern civil service.

In law, policy, and public conscience, this must end.

This is not fraud. It is retaliation. It is discrimination. It is the weaponization of the bureaucratic process to destroy a woman for daring to name her abuse. The NYPD's treatment of Ms. Epps follows a tested institutional playbook: silence the victim, protect the power structure, and vilify the whistleblower. In law and legacy, the Department now finds itself on the wrong side of both history and justice.

IV. Investigative Abuse and the Structural Weaponization of Process Against the Victim

The Department's campaign against Ms. Epps did not originate from a legitimate concern about payroll compliance. It began with a coordinated media leak. Before any formal audit or internal review had been conducted, confidential overtime records were provided to *The New York Post*—a calculated attempt to preemptively discredit Ms. Epps in the public sphere and undermine the credibility of her sexual assault, quid pro quo harassment, and wage coercion allegations against Maddrey. This was not an accident or isolated breach of protocol—it was retaliation by proxy.

Following the leak, the Department constructed a narrative of "overtime fraud", anchored on allegedly "missing" overtime slips—documents Ms. Epps never possessed and which were requested and controlled by Maddrey himself during the period of abuse. **There is no evidence of fraud**. There is only a retaliatory reframing: a victim repositioned as a perpetrator after filing her EEOC Charge and publicly identifying her abuser. This is a textbook example of post hoc **institutional retaliation**.

Rather than investigate the credible and corroborated reports of sexual exploitation, coercion, and abuse of power, the Department turned its investigatory machinery against Ms. Epps. Internally, this included the Internal Affairs Bureau, Quality Assurance Division, and other investigatory units acting under Tisch's leadership. Externally, oversight and investigative bodies—potentially misled by selective information, biased referrals, or political pressure—were co-opted or manipulated into extending the retaliatory narrative.

This structural weaponization of process—using formal investigations to intimidate a complainant and shield leadership—is unlawful. Under the New York State Human Rights Law, New York City Human Rights Law, and New York Labor Law, retaliatory use of investigative tools in response to protected disclosures is independently actionable. The selective scrutiny of Ms. Epps, compared to the 399 similarly situated high-overtime employees untouched by similar inquiries, exposes the Department and its actors to liability not only for discrimination and retaliation, but for bad-faith misuse of institutional power.

The timing, origin, and target of the inquiry render it particularly suspect. Investigations that begin only after protected activity and apply disproportionate or fabricated scrutiny are widely recognized by courts as compelling evidence of retaliatory motive. Here, the intent is undeniable.

This pattern is not isolated to Ms. Epps. It echoes a broader, deeply entrenched culture within law enforcement and government bureaucracies: the procedural suppression of whistleblowers to protect institutional reputation and political leadership. Ms. Epps's trauma—expressed in emotionally affected communication, delayed disclosure, or fragmented memory—was not treated as evidence of abuse, but as a basis for "suspicion."

Weaponization did not stop with clawback threats. Ms. Epps was publicly labeled a fraud, internally targeted, and implicitly threatened with criminal prosecution—tactics intended to deter future disclosures and signal to others that reporting abuse carries institutional costs. In doing so, the Department not only re-traumatized a survivor—it instrumentalized investigative systems to reassert control.

Finally, the racial and gendered dynamics of this retaliation cannot be separated from the facts. Black women in law enforcement who report abuse are historically subjected to institutional disbelief, reputational assassination, and systemic reprisals. What happened to Ms. Epps is not an exception—it is the rule. The NYPD's conduct—beginning with a leak and ending with a fabricated fraud narrative—was never about accountability. It was about silencing a woman who told the truth.

V. From Victim to Suspect: The Criminalization of Sexual Assault Survivors

In the wake of her disclosures, Ms. Epps, rather than receiving support or procedural fairness, became the target of institutional suspicion. This is a familiar playbook: when Black women report sexual violence, particularly against powerful men within law enforcement, they are not treated as victims but repositioned as suspects.

The NYPD, rather than opening a good-faith inquiry into Ms. Epps's allegations of sexual assault, wage coercion, and retaliatory abuse of power, turned its investigatory machinery against her. This reversal—from complainant to accused—is emblematic of what scholars and advocacy groups have termed "secondary victimization": the process by which institutions retraumatize victims through disbelief, interrogation, or coercion.

Scientific and psychological consensus recognizes that trauma alters memory and emotional regulation. The National Sexual Violence Resource Center (NSVRC) and the American Psychological Association (APA) have both documented how delayed reporting, inconsistent narratives, and heightened emotional reactions are common, expected responses to sexual violence, not evidence of fabrication. Yet law enforcement often misinterprets these symptoms as dishonesty. That is what happened here. Ms. Epps's trauma-informed responses were not seen as signs of harm but as cues for retaliation.

Worse still, coercive pressure and threats of prosecution—hallmarks of institutional abuse—were subtly deployed. Ms. Epps was implicitly warned that continued assertions of abuse could be met with financial clawbacks, criminal charges, or reputational ruin. Such tactics are meant to silence, not to investigate.

This approach disproportionately harms Black women, who are far more likely to be disbelieved, criminalized, or labeled as disruptive when they report sexual violence. From Recy Taylor in 1944 to survivors like Cyntoia Brown and beyond, the systemic pattern remains: Black women are not protected when they speak up—they are punished.

The NYPD's actions did not protect victims. They shielded power and perpetuated silence.

VI. Structural Parallels: How Internal Investigations Mirror Prosecutorial Abuse

The NYPD's investigative posture mirrors another institutional phenomenon: the weaponization of internal processes to protect the institution and discredit victims. Whether through HR protocols or formal criminal probes, the same dynamic repeats: minimize the allegation, isolate the whistleblower, and protect leadership at all costs.

In law enforcement and corporate culture, internal investigations often prioritize institutional reputation over substantive justice. Complaints of harassment or abuse—especially when lodged against powerful insiders—are not independently evaluated. They are managed. That is what happened to Ms. Epps. The so-called investigation was not about discovering the truth. It was about limiting liability and silencing dissent.

NYPD command staff leveraged selective enforcement and biased investigative practices against Ms. Epps in a manner that mirrors how prosecutors sometimes manipulate criminal proceedings against vulnerable victims. This includes:

- Refusing to preserve or produce critical evidence (spoliation of digital and physical records);
- Demanding "objective proof" of abuse, while ignoring testimonial credibility;
- Framing trauma responses as misconduct (e.g., wage fraud or dishonesty);
- Creating false equivalence between the abuser and the survivor under the guise of "policy violations."

These tactics are not incidental. They are part of an institutional strategy designed to outlast the whistleblower, to discredit her legally, emotionally, and professionally until she either withdraws or is destroyed.

Notably, the NYPD's internal probes and communications with outside agencies appear tainted by this same institutional motive. Investigators—whether internal (Internal Affairs Bureau, Quality Assurance) or external—have been misled, manipulated, or pressured with incomplete narratives designed to bury the truth and bury the victim.

The legal system recognizes that retaliatory investigations, selectively launched only after protected activity, are not neutral. They are actionable. Courts in New York and elsewhere have consistently held that biased or pretextual internal reviews—especially when followed by

suspension, reputational harm, or financial clawbacks—create independent causes of action for retaliation.

In Ms. Epps's case, the investigations were never about overtime abuse. They were about abusing power to protect the powerful.

VII. Failure to Secure Evidence and Spoliation

This was not an administrative oversight — it was a deliberate destruction of physical and digital evidence from a known site where serious criminal acts were alleged against Ms. Epps by Maddrey. The department not only removed Ms. Epps's department-issued iPad, desktop, external drive with confidential personnel transactions performed at the direction of Maddrey such as "contracts," "grids," etc., that were inconsistent with department policy, and mobile phone—which contained key records, communications, and calendar entries—but also physically altered the location of the reported incidents. This included removing or destroying flooring, furnishings, wall and window treatments, notebooks, red diaries, and other documentary materials belonging to Ms. Epps. These actions occurred only after Ms. Epps engaged in protected activity, including filing an EEOC charge and cooperating with federal and local law enforcement.

Despite their direct evidentiary relevance and clear obligations under NYPD policy and New York law, the department did not attempt to image, preserve, or sequester any of these materials. This conduct constitutes spoliation, and we will seek an adverse inference at trial, along with monetary sanctions and findings of willful suppression under CPLR § 3126. *Pegasus Aviation I, Inc. v. Varig Logistica S.A.*, 26 N.Y.3d 543 (2015): The New York Court of Appeals held that even prelitigation destruction may warrant CPLR § 3126 sanctions if the duty to preserve had already attached. *See also VOOM HD Holdings LLC v. EchoStar Satellite L.L.C.*, 93 A.D.3d 33 (1st Dep't 2012): Affirmed that a duty to preserve begins when a party reasonably anticipates litigation, not when it is filed.

Worse still, the department's actions reflect a coordinated effort to shield Maddrey and senior executive staff from criminal accountability. Under any reasonable probable cause analysis, these allegations would have warranted immediate arrest and referral for prosecution. Instead, the department intervened—not to investigate—but to obstruct the process through targeted evidence destruction and the misuse of internal disciplinary procedures to suppress the truth. This is not a lapse in oversight; it is an institutional cover-up executed at public expense and in direct violation of Ms. Epps's rights, exposing the department to civil and criminal liability under applicable law.

VIII. Legal Violations Asserted

The conduct at issue exposes the City of New York, its agency, the New York City Police Department (NYPD), and its actors—including Tisch, Viktoria Denysenko, and other complicit officials—to extensive legal liability under state and city law.

First, the New York State Human Rights Law (Executive Law § 296) and the New York City Human Rights Law (Administrative Code § 8-107) prohibit discrimination based on race and sex, retaliation for protected activity, and creating a hostile work environment. The NYPD's actions—including its attempt to clawback earned overtime only after Ms. Epps filed a discrimination charge—constitute apparent retaliation and reflect selective, race- and gender-based enforcement. While Ms. Epps, a Black woman who reported sexual abuse, has been singled out, the Department has failed to scrutinize or penalize the remaining 399 employees with high overtime earnings. This disparate treatment underscores the retaliatory and discriminatory motives behind the NYPD's actions and supports a claim for punitive damages, particularly under the broad remedial framework of the NYCHRL.

Second, the coerced sexual exchanges for job benefits and the forced surrender of overtime earnings implicate the New York City Gender-Motivated Violence Act (GMVA) (Admin. Code § 10-1101 et seq.). This statute provides civil remedies for individuals who are victims of gender-motivated violence, including sexual coercion and economic exploitation linked to gender-based power imbalances. The conduct alleged here fits squarely within that framework and exposes the City and the individual actors to liability, including compensatory and punitive damages.

Third, the City and NYPD have violated the New York Labor Law multiple times. The demand that Ms. Epps repay earned wages, especially following the report of abuse, violates Labor Law §§ 190–199, which prohibit wage theft, and § 198-b, which criminalizes employer kickbacks. Notably, Labor Law § 198-b(1) makes it a misdemeanor for any employer or agent to demand, accept, or retain a portion of an employee's wages under the threat of discipline or job loss. The actions described here may form the basis of criminal liability, and any person who authorized, directed, or facilitated the clawback request could face individual exposure under that statute. Furthermore, Labor Law § 740, New York's whistleblower statute, prohibits retaliation against employees who disclose or refuse to participate in illegal activity. Ms. Epps's protected disclosures—including to the EEOC, federal agencies, and the media—qualify under this provision.

Finally, the intentional destruction and removal of physical and digital evidence—including Ms. Epps's departmental devices, personal notes, and alterations to the alleged crime scene—constitutes spoliation under New York law. Under CPLR § 3126, we will seek an adverse inference at trial, monetary sanctions, and judicial findings of willful suppression. The NYPD's conduct in this regard was not passive—it was a knowing and targeted act of obstruction, calculated to destroy evidence supporting Ms. Epps's claims and shield senior leadership from criminal or administrative consequences.

In sum, the City of New York, acting through its agents at the NYPD, has violated multiple provisions of state and local law, committed criminal wage practices, engaged in gender-based violence and economic coercion, and attempted to intimidate a whistleblower through institutional retaliation. Each of these violations independently supports liability. Together, they present a compelling case for compensatory damages, punitive damages, sanctions, and referrals to criminal enforcement authorities.

IX. Inconsistent Public Testimony: The Disparity Between Overtime Oversight Claims and Retaliatory Action Against Ms. Epps

On March 20, 2024, during a City Council preliminary budget hearing for Fiscal Year 2025, Kinsella testified under oath that the NYPD was actively addressing overtime expenditures through enhanced internal oversight. She stated that biweekly meetings were held with all bureau heads to identify potential misuse, and that each bureau was required to submit biweekly reports documenting any anomalies or concerns. This testimony was offered in direct response to Council scrutiny over NYPD's ongoing pattern of budget overruns and was intended to convey a disciplined, institutionalized approach to fiscal accountability.

Seated beside her—and in full support of the narrative she delivered—were then Police Commissioner Edward A. Caban, Deputy Commissioner of Legal Matters Michael Gerber, Maddrey, Chell, and other senior members of the executive command. Not one of them challenged or clarified the testimony offered. None of them disclosed that the department's internal controls had been selectively abandoned in practice or compromised, if not entirely. Instead, they projected institutional unity and affirmed Kinsella's portrayal of a department committed to integrity, fairness, and accountability.

That portrayal, however, collapses under scrutiny.

From July 2023 through October 2024—the period Kinsella cited as one of heightened overtime monitoring—Ms. Epps earned overtime properly logged, approved, and paid through official NYPD channels. No red flags were raised, no inquiries were initiated, and no UF-49s were issued to question the validity of her time. Indeed, Ms. Epps was one of hundreds of uniformed personnel with comparable or higher overtime earnings, and none were subjected to any formal investigation or clawback.

The targeting of Ms. Epps only began after she exercised protected rights: rejecting Maddrey's sexual coercion, disclosing misconduct internally, filing an EEOC Charge of Discrimination, and cooperating with outside investigators. In direct retaliation for these acts, the Department reframed her long-approved earnings as "fraudulent"—a characterization unsupported by contemporaneous documentation or application of any neutral audit process.

The inconsistency is not bureaucratic—it is strategic. The department's top leadership used the March 2024 hearing to legitimize its budgetary practices and reassure the Council of its procedural integrity. But behind that display was an orchestrated campaign to isolate, discredit, and penalize a whistleblower. The same executive team that stood beside Kinsella in Council chambers actively supported a narrative of fiscal scrutiny while allowing, if not directing, an unlawful campaign of retaliation.

The contradiction between sworn public testimony and the internal handling of Ms. Epps's case exposes the department to heightened liability. It undermines any assertion of good faith oversight and provides probative evidence of retaliatory pretext under the New York State and City Human Rights Laws. It also raises serious questions about the accuracy of the information supplied to the Council—and whether NYPD leadership knowingly misrepresented

the objectivity of its internal controls while weaponizing them against a Black woman who dared to report abuse.

X. Employer's Legal Duty to Maintain Records and Justify Clawback Demands

Between Fiscal Year 2013 and 2022, New York City's overtime expenditures rose from $1.46 billion to $2.22 billion—a $760 million increase. The NYPD accounted for the largest share of that growth. In FY 2022 alone, the department overspent its uniformed overtime budget by 93%, and by FY 2023, the Comptroller projected that NYPD overtime spending would reach approximately $740 million—nearly double its $374 million budget. Assuming a conservative estimate of 400 top overtime earners per year within the NYPD, this would reflect thousands of high-compensation overtime earners over the last decade. Yet, across thousands of high-overtime earners over the last decade, there is no public record of a single clawback demand—except against Ms. Epps.

The contrast is striking. Epps's overtime, manually submitted and approved during FY 2023 and FY 2024, was neither exceptional nor outside departmental norms. She was one of hundreds of uniformed officers whose overtime earnings were processed through the same flawed but tolerated administrative system. Despite this, she is the only known officer targeted for repayment after she reported sexual assault, quid pro quo harassment, and executive misconduct involving the NYPD's highest-ranking officials. The department's silence toward thousands of similar earners, juxtaposed with the aggressive clawback against Epps, reveals not a commitment to fiscal accountability but a pattern of retaliatory enforcement targeting a whistleblower.

The Department's demand that Ms. Epps repay $231,896.75 in previously approved overtime wages is procedurally defective, legally unsustainable, and fundamentally retaliatory. Under New York Labor Law and its implementing regulations, the legal burden falls not on the employee but squarely on the employer to maintain accurate and contemporaneous payroll records. Under 12 NYCRR § 142-2.6, every employer must "establish, maintain and preserve for not less than six years" weekly records documenting hours worked, wages paid, deductions taken, and supporting payroll documents. As a public employer, the NYPD is not exempt from these obligations. Yet in Ms. Epps's case, it has failed them entirely.

No audit, internal disciplinary finding, or sworn declaration from a payroll supervisor has been presented to support the nearly quarter-million-dollar clawback. Instead, the Department relies on vague references to "missing" or "replaced" overtime slips—a paper-based administrative recordkeeping system known to be incomplete, outdated, and inconsistently enforced across commands. What it characterizes as "**fraud**" are standard departmental practices known and tolerated for at least decades.

In the July 26, 2024 Departmental Trial of Lieutenant Joel Ramirez [represented by counsel] and Sergeant Jose Dume (NYPD Charges 2022-27359, 2023-28702, and 2023-28471)(Exhibit A), Senior Police Administrative Aide and longtime payroll supervisor Kenya Coger testified under oath that she and her team routinely encounter "missing" UF-28s, absent roll call entries, and other gaps in the payroll system. She admitted that, in the absence of a red

flag or anomaly, her staff assumes "validity" in the entry and retroactively makes corrections—even if the original slip is incomplete or unavailable. She confirmed that these practices have been in place for at least 14 years and are carried out without adverse action against employees.

Ms. Epps's timekeeping followed the same operational norms. Assigned to the Chief of Department's Office, she and other staff were directed by then–Maddrey not to use the CityTime system—an irregular but widespread exception afforded to senior command units. Overtime was logged manually and submitted to supervisors for approval. The idea that these manually approved, "missing," or "replaced" records—unquestioned for years—have become the basis for clawback demands is not supported by law, procedure, or historical practice.

More damning still is the Department's selective targeting of Ms. Epps while ignoring the other 399 individuals on its so-called "Top 400 Overtime Earners" list. No comparable inquiries, clawback efforts, or public accusations have been lodged against those employees. The only material difference is that Ms. Epps engaged in protected disclosures—reporting quid pro quo sexual harassment, wage coercion, and criminal abuse of authority within the NYPD's highest ranks.

This weaponized recordkeeping is not only retaliatory—it also violates black-letter labor law. In *Matter of Mid Hudson Pam Corp. v. Hartnett*, 156 A.D.2d 818 (3d Dep't 1989)(Exhibit B), the Appellate Division held that an employer who fails to maintain complete payroll records cannot shift the burden onto an employee. Courts may rely on reconstructed payroll evidence, employee testimony, and inference where records are deficient. The Court emphasized that "any inexactitude in the computation of wages due should be resolved against the employer whose failure to keep adequate records made the problem possible." The NYPD's attempt to treat its systemic failure as a basis to retroactively punish Ms. Epps contradicts this established precedent.

In sum, the Department's failure to meet its own statutory and procedural obligations cannot justify a protected whistleblower's financial and reputational destruction. This clawback effort does not arise from concern for the public interest—it derives from a desire to silence, retaliate, and discredit. As a matter of law and equity, the demand must be withdrawn.

XI. Document Demands

We demand production of the following:

- All audit records or reports from the Internal Affairs Bureau, Quality Assurance, or other departments regarding Ms. Epps's and the other 399 employees' overtime on the so-called "Top 400 Overtime Earners" list from July 2023 through October 2024;
- UF 49s by Deputy Chief Theodore E. Federoff affirming Ms. Epps's overtime was properly earned;
- Testimony and records submitted by department officials, including Kinsella, regarding biweekly overtime reviews from July 2023 through October 2024;

- Communications, data, and documents submitted to Mayor Eric L. Adams and the New York City Council relating to high-overtime employees from July 2023 through October 2024.

XII. Preservation and Immediate Relief Demands

Accordingly, we demand the following by no later than [10 business days from the date of this letter]:

- Immediate withdrawal of the April 22, 2025, clawback demand;
- Full production of all requested documents and testimony;
- Written confirmation that no adverse actions will be taken against Ms. Epps;
- Preservation of all documents, emails, communications, and records related to this matter.

XIII. Notice of Imminent Litigation

If the above is not remedied promptly, we will initiate a lawsuit in the New York State Supreme Court alleging:

- Violations of the NYSHRL, NYCHRL, and GMVA;
- Wage theft, retaliation, and spoliation;
- Claims for compensatory and punitive damages, injunctive relief, attorneys' fees, and all other legal remedies.

XIV. Conclusion

The Department's clawback demand lacks both legal foundation and moral legitimacy. It exemplifies a broader pattern of retaliation and procedural abuse, compounded by systemic payroll deficiencies, gender-based discrimination, and public misrepresentation.

This is not an isolated administrative error. It is part of a coordinated effort to punish Ms. Epps for reporting sexual assault, quid pro quo harassment, wage coercion, and executive misconduct at the highest levels of the NYPD. That effort includes selectively leaking overtime records, weaponizing internal processes, and publicly discrediting her—all to silence a whistleblower. Sworn testimony in the July 26, 2024, Departmental Trial of Lieutenant Joel Ramirez and Sergeant Jose Dume confirmed that payroll supervisors routinely process incomplete or "missing" UF28 slips and retroactively correct records, practices long tolerated without consequence.

The contrast is stark. Between FY 2013 and 2022, New York City's overtime spending rose from $1.46 billion to $2.22 billion—a $760 million increase. The NYPD consistently overspent its uniformed overtime budget, including a 93% overrun in FY 2022 and a projected $740 million in FY 2023. Assuming 400 top earners per year, thousands of employees received substantial overtime over a decade. Yet no other officer—not one—has faced a clawback

demand. Ms. Epps's earnings were logged and approved like hundreds of others. Her singling out is unmistakably retaliatory.

The NYPD's failure to maintain accurate payroll records cannot be turned against a sexual violence complainant. As held in *Mid Hudson Pam Corp. v. Hartnett*, 156 A.D.2d 818 (3d Dep't 1989), employers who fail to keep proper records cannot shift the burden to employees. Ambiguities must be resolved in the employee's favor. To use known administrative shortcomings as a pretext for targeting Ms. Epps is not merely procedurally defective—it is unlawful and retaliatory.

This is no longer a private wage dispute. It is a matter of public concern. By targeting a whistleblower rather than confronting misconduct at the top, the NYPD and City leadership have exposed themselves to liability under the NYSHRL, NYCHRL, GMVA, Labor Law, and related legal claims.

We demand immediate withdrawal of the clawback, correction of Ms. Epps's employment record, and restoration of her full benefits. Failing that, we will initiate litigation and seek all appropriate relief, including compensatory and punitive damages, evidentiary sanctions under CPLR § 3126, and attorneys' fees. All rights and remedies are reserved.

Sincerely,

By: _____

Eric Sanders, Esq.
THE SANDERS FIRM, P.C.
30 Wall Street, 8th Floor
New York, N.Y. 10005
(212) 652-2782 (Business Telephone)
(212) 652-2783 (Facsimile)

Website: http://www.thesandersfirmpc.com

CC:

- Police Commissioner Jessica S. Tisch
  Police Department City of New York
  One Police Plaza
  New York, N.Y. 10038

- New York City Office of Management and Budget
  255 Greenwich Street
  New York, NY 10007

- New York City Comptroller's Office
  1 Centre Street
  New York, NY 10007

- New York City Department of Citywide Administrative Services
  1 Centre Street
  New York, NY 10007

- New York City Council
  Yusef Salaam, Chairperson, Committee on Public Safety
  City Hall
  New York, NY 10007