

July 19, 2020

Jeff Slapikas, Chairman  
Prospect Town Council  
36 Center Street  
Prospect, Ct 06712

Dear Chairman Slapikas and Honorable Members of the Prospect Town Council:

As you and the Town Council continue to discuss what if any are the next steps concerning what may be described as a deeper look into how Prospect has been dealing with its financial recordkeeping, I'd ask you not to get 'hung up' on terminology. Terms like 'Forensic Audit' are often associated with the formal collection of evidence of fraud that would often be a precursor to a formal court action and I don't believe that is the intent of any suggested action. Even the definition of 'Forensic Accounting' may imply a rather ominous but less sinister tone than its Audit counterpart. What I do believe is appropriate is a disciplined 'Investigation' of what has been going on for years in Prospect to see if the Town and its residents are being well served with all appropriate transparency.

Whatever you end up labeling the 'approach' you'll need to have a starting point, and for any of the above categories the first step would typically involve reviewing what actually happened, measured that against established procedures that define the 'what, why, when and how' things should have been done. Therein however lies the problem; absent anything that would pass for documented financial procedures, there is nothing to measure what actually occurred against what would have been done in a more disciplined environment. Absent a place to start to look for inconsistencies it may be difficult to 'roll out' this effort. Exactly how did we get to this point? Was it by design? After all, if there are no rules, you can't really be accused of failing to adhere to them.

My recommendation therefore would be to pick up at the point where the Town Council's own 2017 Investigation abruptly ended and where the Mayor acknowledged that some 'Human Errors' had been made. I trust may then find out what those errors actually were, why they were made, why no one spotted them, what actions were taken to correct them and of course what procedures were finally implemented to assure they could not happen again. A thorough 'investigation' should include, but not limited to, a review of claims made during the 2017 Town Council Investigation regarding topics such as:

- Was the Mayor's insistence that our insurance company required that both non-Public Works employees, and individuals who were not even town employees, be paid from funds specifically approved only as 'Salary' for the full-time, unionized Public Works staff accurate? As this required a clear departure from Town Charter directives, I expect that it was well documented.
- As there existed detailed technical qualifications and job descriptions for the Town's unionized Public Works employees, was the work allegedly performed by those non-Public Works employees consistent with that described in the 'Public Works' Job Descriptions? If not, why was that specific 'Line Item' (Public Works Salary) used to compensate those individuals?

- There were real differences between the salary amounts actually paid to town employees during a given fiscal year and the amounts that were reported as being paid on the town's other reporting systems. Why were there two different numbers and who was responsible for assuring that those numbers were both accurate and consistent?
- Based on the Mayor's assurances in 2017 that he would 'fix' whatever was wrong with the Town's financial recordkeeping and balance & control systems, does it appear that he was successful? (I guess you may assume this one is purely rhetorical as recent events would seem to imply that much still remains to be done.)

I respectfully ask that you utilize the documentation [assuming it's still available] from the August 2017 Town Council Meetings and what I provided in my submissions of June 22<sup>nd</sup> as the 'Starting Point' for whatever investigative effort you finally decide to endorse. I do hope that the Town Council will approve a totally independent review of the aforementioned situations as very little is as important as the public's trust in its elected officials. Your choices do appear to be limited to but two; to provide complete financial transparency or to just maintain the status quo. Again, I would be happy to volunteer any assistance in order to help you and the town better understand exactly what's been happening.

As Always, Best Regards and Stay Healthy,

*Thomas J. Galvin*

Thomas J. Galvin  
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Prospect, CT 06712

Prospect Senior Center  
Financial Report-July 20, 2020

Collections:

No money has been collected since April 23, 2020

Expenditures:

Refunds for programs and trips cancelled thus far due to the pandemic: \$3,079.00

Total: \$3,079.00

Donations to Pandemic Food Delivery Program : \$7,330.00

Money spent on food/supplies for the Food Delivery Program (April to present): \$5,300.76

Presently we are delivering 80 meals, three times a week (Tuesday/ Wednesday/Thursday) to Prospect residents who are homebound, needy or quarantined because of the pandemic. This number is up from the 30 that we originally started with in March.

Everyone that we deliver to is a Prospect resident. The majority, but not all, is Seniors. We deliver to some families who have had their household income drastically reduced. Some that we service are Seniors living alone who are afraid to come out of their homes and have quarantined themselves. Some are people who have medical issues and find it difficult to cook for themselves. Some are Seniors who previously had care givers come to help them and are now fearful of letting these people into their homes. Some are residents who have been negatively affected by the social isolation they are experiencing because of the pandemic. They look forward to our visits just for the human contact they need. Sadly, many are Seniors who have no family here or support system that they can count on, other than us.

We have received a tremendous amount of letters, cards and phone calls from the participants in this program and even more from their relatives. They are all very grateful for the service the Senior Center and the Town of Prospect is providing to those in need during this time. Their relatives are especially appreciative since we are sometimes the only human contact the participants experience during the day.

The meals are prepared by the Senior Center kitchen staff and are delivered by myself and one of the bus drivers employed here. This program has been ongoing since March 19, 2020.

Lucy Smegielski-Director