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Via Electronic Mail

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**Re: Georgetown Conservation Agent Timekeeping, Supervision, and
Reimbursement Documentation**

Dear Chair Lamonica, Town Administrator Pacheco, and Chair Candia:

The Office of the Inspector General (OIG) received a complaint in April 2023 alleging that a former conservation agent for the town of Georgetown's (town) Conservation Commission (Commission) was committing payroll fraud by leaving work early and not tracking hours or work performed in the field. The complaint stated that the former agent claimed to perform out-of-office work in the afternoons, including site visits and inspections, but failed to complete inspection reports documenting that work. The complaint stated that the Commission refused to produce any such reports upon request from the town administrator. The complaint also stated that the former agent was not authorized or equipped to work from home.

The OIG investigated the payroll fraud allegations and examined the supervisory reporting structure for the conservation agent position. In addition to conducting interviews, the OIG collected and reviewed records including personnel policies, payroll records, the conservation agent job description, the town's Employee Handbook, and email correspondence between the former agent and Commission members.

The OIG found that neither the town nor the Commission maintained adequate records of the former agent's out-of-office working hours. The insufficient recordkeeping impeded the OIG's ability to determine whether the former conservation agent performed out-of-office work in the afternoon or committed payroll fraud by leaving work early. The OIG also found that while the town administrator appears to be the designated supervisor of the conservation agent position, in

practice the Commission supervised the former agent. The town did not address this ambiguity by clearly delineating the position with direct supervisory responsibility over the conservation agent, creating confusion and a lack of accountability on the part of the town administrator and the Commission chair.

In a related finding, the OIG concluded that the town reimbursed the former agent for vehicle mileage that lacked sufficient supporting documentation. This lack of oversight and proper controls does not represent the type of accountability that must be demonstrated by a steward of public resources.

The town has a vested interest in accurate timekeeping, appropriate employee supervision, and proper documentation for reimbursements. The OIG herein offers several recommendations to further those interests.

Background

The town's conservation agent is a full-time employee who "[o]versees the development of land in compliance with the Wetlands Protection Act and the Georgetown Wetland Protection Bylaws" by reviewing building permit applications, meeting with stakeholders on wetlands issues, conducting site visits and inspections, and reporting results to the appointed members of the Commission.¹ The conservation agent prepares meeting agendas, administers the Commission's annual budget, maintains Commission records, and holds regular office hours to meet with residents and other stakeholders.²

According to the job description, the conservation agent reports to and "[w]orks independently under general guidance" from the town administrator.³

While the job description does not identify the individual or entity responsible for hiring the conservation agent, the OIG came to understand through interviews that the Commission is responsible for hiring and terminating the agent.

Findings

1. Neither the town nor the Commission kept adequate records of the former agent's out-of-office working hours.

Town employees interviewed by the OIG stated that they often witnessed the former agent leave the office prior to the end of scheduled workdays.

¹ Town of Georgetown's conservation agent job description, effective February 28, 2022.

² *Id.*

³ *Id.*

Neither the town nor the Commission was able to produce an accounting of the former agent's out-of-office work, including fieldwork, site visits, and inspections. They were also unable to provide a complete record of inspection reports generated by the former agent. The town administrator stated that requests were made to the former agent and the Commission to produce inspection reports, but that these requests were met with refusals and accusations of harassment of the former agent.

The former Commission chair stated that neither the law nor the Commission required a log of out-of-office work, but that any such records would be contained in email correspondence. The OIG requested that the Commission and the town provide any emails in their possession that were between Commission members and the former agent.

Following this request, the OIG discovered that Commission members, including the former agent, did not consistently use their town-provided email accounts. Some Commission members stated that the accounts were unreliable or inoperable.

The former Commission chair and other current and former Commission members provided email correspondence they possessed, including some correspondence using personal email accounts. The OIG reviewed this correspondence, but the limited records contained very few details about the former agent's schedule, out-of-office work, or other information relevant to the allegations under review. Additionally, some Commission members stated that they had received emails from the former agent about specific matters, but typically deleted the correspondence shortly after the matters were discussed at Commission meetings.⁴

The town used their information technology vendor to produce email correspondence from the town's computer system. This production was more voluminous than the email correspondence retained by the Commission members, but also contained very little information relevant to the allegations under review. The town administrator raised concerns to the OIG that the former agent and Commission members regularly communicated by means other than town-provided email accounts, including text messaging on private cell phones and social media platforms that the town could not access. It was not immediately clear what action the town administrator had taken to remedy this issue.

Due to the inconsistent use of town-provided email accounts, it is unclear whether the OIG received all relevant emails.

If the former agent did regularly perform out-of-office work in the afternoon, no log or reliable email correspondence exists to document such work. Thus, the OIG is unable to determine whether the former agent regularly performed out-of-office work in the afternoon, or, as alleged in the original complaint, left work early.⁵

⁴ The OIG notes that the Commission members' deletion of emails may have violated the Commonwealth's municipal records retention law, which provides for different retention periods based on the type of public record.

⁵ As a matter of general principle, a supervisor should not approve an employee's timesheet without sufficient record or knowledge of hours worked or tasks performed.

2. The town and the Commission failed to work together to ensure the former agent was adequately supervised.

Although the conservation agent's job description states that the position reports to the town administrator, the OIG learned through interviews that the Commission holds hiring and firing authority over the conservation agent. Furthermore, the agent must work closely with and presumably take direction from the Commission to carry out the job description. The town administrator stated in an interview that he does not have the authority to hire or fire the agent. That assertion is contrary to the town's Employee Handbook, which specifies that the town has the "right to terminate [at-will employees'] employment . . . at any time, with or without reason, at its sole discretion."^{6,7}

The town administrator also stated that he has ultimate authority over the conservation agent, including the authority to enact policies related to that position, as he does for other town-compensated positions. The town administrator further stated that the Commission does not have such authority. This appears to be consistent with the Employee Handbook, which states, "No one other than the Town Administrator or his designee may alter or modify any of the policies in this Handbook" and "No statement or promise by a supervisor, past or present, may be interpreted as a change in policy...."

Notwithstanding the job description's statement that the position reports to the town administrator, in practice the former agent seems to have considered the former Commission chair their supervisor. The Employee Handbook states that employees should communicate with their supervisor about changes to their schedule, including when they "will be away from [their] work location for an extended period of time and when [they] expect to return." The Employee Handbook does not require this correspondence to be documented in writing and instead requires employees "make every effort to talk directly with [their] supervisor." Based on interviews with the Commission, the OIG understands that the former agent and the former Commission chair had daily or almost daily phone conversations to discuss the conservation agent's activities and updates to active Commission matters.

In interviews with the OIG, the former Commission chair stated that other town employees had attempted to direct the daily activities of the former agent, which led to tension between the agent, other town employees, and the Commission. It is possible that this included the town administrator's requests for inspection reports that were met with accusations of harassment, as discussed above.

The Employee Handbook does not clearly designate which individual approves an employee's timecard or payroll, whether that be the employee's supervisor, the town administrator, the town accountant, or another person. During an interview, the town administrator stated that the

⁶ The Town of Georgetown Employee Handbook, dated October 6, 2014, may be referenced [here](#).

⁷ The town provided its October 6, 2014 Employee Handbook in response to the OIG's May 10, 2023 request for personnel policies, the former agent's job description, and employment contracts. The town administrator stated that the conservation agent position was not part of a collective bargaining agreement or contract.

Commission chair and vice chair approve the conservation agent's payroll. The town administrator alleged that the Commission did not adequately supervise the former conservation agent in this regard.

The town administrator stated that he noticed that the agent claimed frequent out-of-office work that did not appear consistent with the number of active Commission matters and that the agent failed to track their out-of-office work. However, the town administrator did not exercise his authority to enact policies requiring the conservation agent to better document their out-of-office work and work product.⁸

The town administrator appears to be the designated supervisor of the conservation agent. However, in practice, the former agent appeared to work most closely with the former Commission chair. This appears to have impeded the town administrator's ability to exercise his authority to enact policies related to the conservation agent position. The town lacks adequate policies or procedures to address these circumstances and to ensure proper oversight for the conservation agent position.

3. The town reimbursed the former conservation agent for undocumented vehicle mileage.

Town employees stated that the former agent consistently submitted vehicle mileage reimbursement requests for the maximum allowable amount without odometer readings or travel details. One town employee stated that other employees provide details to support their requests. The town's Employee Handbook states that the town will "reimburse employees for reasonable expenses if your immediate supervisor approves the travel in advance." The handbook does not specify what the town deems "reasonable," nor does it specify a maximum number of miles that will be reimbursed for any period of time.

The OIG reviewed "Travel/Expense Claim[s]" submitted by the former agent. The claims did not include specific dates and instead requested reimbursements by month. For claims dated July through September 2017, October 2018 through November 2019, and May and June 2020, the former agent requested reimbursement for 250 miles each month and identified the "Purpose/Destination" as "Travel," with no further details. For the months from July 2021 through June 2022, the former agent requested 150 miles each month and again identified the "Purpose/Destination" as "Travel." The mileage rate for these months was, on average, \$0.50 per mile and the total reimbursement was \$3,756.75. It is not immediately clear whether mileage reimbursement requests were submitted for the months not included in these records.

The OIG directs the town's attention to IRS regulations specifying that mileage reimbursements made without supporting records and documentation will be considered as taxable income to the employee.

⁸ The town reimbursed the former agent for cell phone expenses during the same periods it reimbursed for vehicle mileage. In doing so, the town equipped the former agent with the technology necessary to track out-of-office work but did not enact a policy to require such tracking.

Recommendations

The town has a vested interest in accurate employee timekeeping, appropriate employee supervision, and proper documentation for reimbursements.

The OIG believes that a town employee, such as the town administrator, would be the most appropriate party to approve the conservation agent's payroll, rather than voluntary lay leaders who are not full-time employees and who are not regularly present at town hall during the business day. Based on its stated authority, it appears that the town can and should enact such a change.

Additionally, the OIG recommends that the town and the Commission work together to ensure the conservation agent's consistent and reliable work performance. Specifically, the OIG recommends that the town:

1. Document the designation of duties related to hiring, removal, and supervision of the conservation agent, as well as all town employees. The town should designate a specific supervisor who is responsible for hiring the conservation agent, supervising the conservation agent's daily activities and timekeeping, and managing any disciplinary action that may be required.
2. Establish a timekeeping system to track the work hours and activities of town employees. This system should include detailed record requirements for out-of-office work, including dates, times, and locations. Specific to the conservation agent, these records should include the names of individuals with whom the agent interacted, a narrative summary of the work performed, and references to the project necessitating the out-of-office work.
3. Implement internal controls to ensure that employee timesheet data is accurate.
4. Expand the existing section of the Employee Handbook on personal vehicle use. Require all town employees who use their personal vehicle to conduct town business, including the conservation agent, to keep detailed records and submit those records to supplement mileage reimbursement requests, consistent with IRS guidelines. Specific to the conservation agent, these records should be consistent with the detailed records of out-of-office work discussed in the prior recommendation and should include locations visited, miles traveled, and odometer readings. Review town policies with the town counsel, town treasurer, and any outside auditing contractor.
5. Consult with the town treasurer or the town's audit firm to determine what actions, if any, must be taken regarding mileage reimbursements that were paid without supporting documentation.
6. Ensure that all town employees, including members of boards and commissions, are adequately trained and supervised with documented policies and procedures.

Employees should understand the scope of their responsibilities, including whether their duties involve supervising town employees.

7. Ensure that town-provided email accounts and other technologies are operable and utilized in accordance with town policies and procedures.
8. Ensure that town employees have knowledge of and conform with applicable records retention laws.

Conclusion

Implementing these recommendations will help the town effectively manage its employees, exercise proper oversight over public resources, and comply with applicable statutes, regulations, and policies. Furthermore, establishing an accurate timekeeping system, implementing internal controls, and adopting improved policies for personal vehicle use will provide transparency and increase the public's confidence in its town government.

Within 60 days of receiving this letter, please notify this office in writing of your plans to implement the recommendations herein or of any steps already taken.

If you have any questions, please contact me or George A. Xenakis, director of the OIG's Audit, Oversight and Investigations Division, at 617-722-8853 or at George.Xenakis@mass.gov.

Thank you for your immediate attention to this matter.

Sincerely,



Jeffrey S. Shapiro, Esq., CIG
Inspector General

cc (by email):

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