



The Commonwealth of Massachusetts  
Office of the Inspector General

GREGORY W. SULLIVAN  
INSPECTOR GENERAL

JOHN W. MCCORMACK  
STATE OFFICE BUILDING  
ONE ASHBURTON PLACE  
ROOM 1311  
BOSTON, MA 02108  
TEL: (617) 727-8140  
FAX: (617) 723-2334

October 29, 2009

Chairman Francis J. Casey  
Board of Selectmen  
Town of Carver  
108 Main Street  
Carver, MA 02330

Dear Chairman Casey:

For your information, the Office of the Inspector General received a complaint pertaining to the operation and management of the Carver Council on Aging (CCOA) in March 2009. Based upon information contained in the initial complaint, this office initiated an investigation to ascertain its validity. Beginning in April 2009 and continuing into October 2009 our investigation involved physical surveillances, record reviews, and interviews with CCOA staff members, members of the CCOA Board of Directors and Carver Town officials, including the Town Administrator and the Town Accountant.

During the investigation, the Director of the CCOA retired from his position in July 2009 and was rehired by the Town as part time Director of the CCOA. He served as part time Director for a short period of time before resigning from this position in August 2009. This investigation has determined based upon information supplied by the Town that the former Director of the CCOA mistakenly used approximately 854 hours of vacation time that he was not entitled to during fiscal year 2009.<sup>1</sup> The investigation disclosed that the former Director was paid at a rate of \$32.49 per hour.

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<sup>1</sup> This figure was based upon the fact that there were 244 work days in fiscal year 2009 based upon Town calculations and the fact that the former Director took a half day of vacation on those work days. (3.5 hours of vacation per day x 244 days = 854 hours).

The investigation further determined from interviews with the former Director and Town officials that the former Director was not properly credited by the Town with the accrual of approximately 46.5 days of vacation time that he had earned over the years.<sup>2</sup> The former Director's inappropriate use of 854 hours of vacation time during fiscal year 2009 must be offset by the 46.5 days that the Town did not credit him with prior to his retirement. Based upon calculations made by this office, it appears that the former Director owes the Town approximately \$17,170.96 in vacation time that he used in 2009 that he was not entitled to.<sup>3</sup> This office recommends that the Town of Carver take the necessary and appropriate steps to recover this amount of money from the former Director as soon as possible.

During the investigation, this office learned that for many years, the former Director would take money that came into the CCOA from various CCOA programs, including meals on wheels, nutrition, and the Greater Attleboro Taunton Regional Transit Authority (GATRA) bus program, and deposit it into the Friends of the CCOA bank account. With respect to GATRA money, the Town Accountant took the position that this money was public money that should be going into a Town controlled account. For a short time in 2005 the GATRA money was redirected into a Town account. However the practice of placing this money into the Friends of the CCOA account was once again initiated by the former Director. This practice was ended once and for all for GATRA funds in July 2008.

As mentioned above, the former Director also placed money obtained from the CCOA meals on wheels and nutrition programs into the Friends of the CCOA account for many years. During our ongoing investigation, the Town

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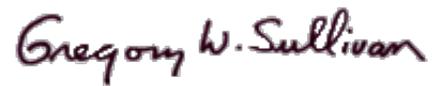
<sup>2</sup> This figure is based upon the fact that the former Director should have earned 25 days of vacation time, beginning in fiscal year 2005. He was only credited with 20 days per year between 2005 and 2008. He was thus entitled to receive 20 additional days for that time period plus any unused vacation days during the same period. During interview, the former Director advised that his records show that for fiscal year 2005, he did not use 7 vacation days; for 2006 he did not use 10 vacation days; for 2007 he did not use 16 vacation days and for 2008 he did not use 6 vacation days for a total of 39 unused vacation days.

According to his figures, the former Director was entitled to 25 vacation days in 2009 and used 2.5 days. He was fully compensated by the Town for 25 days earned in 2009 when he retired in July 2009. This was in error since he used 2.5 vacation days in 2009. Thus his accrued vacation time of 39 days from 2005 through 2008 should be reduced by 2.5 days to 36.5 days. The Town also notified this office that the former Director was entitled to an additional 10 days that he had earned prior to 2005. The final amount of days earned but not used, appears to be 46.5 days.

<sup>3</sup> This figure is based upon multiplying 854 hours of vacation time used in fiscal year 2009 that the former Director was not entitled to x the hourly rate of \$32.49 = \$27,746.46. This figure must be reduced by taking 46.5 days that the former director was entitled to x \$32.49 = \$10,575.50. (\$27,746.46 - \$10,575.50 = \$17,170.96).

took appropriate steps to insure that from this point forward, revenue from these programs will be placed in Town controlled bank accounts. This concludes our inquiry into this matter. Thank you for the cooperation of Town officials in connection with this investigation.

Sincerely,

A handwritten signature in dark ink that reads "Gregory W. Sullivan". The signature is written in a cursive style with a clear, legible font.

Gregory W. Sullivan  
Inspector General