PUBLIC WORKS BILLING INVESTIGATION REPORT

October 10, 2025

Executive Summary

In July 2025, concerns were raised by vendor C&C Concrete Curb regarding unpaid invoices dating back to 2022. An internal review by the Department of Finance revealed discrepancies between the vendor's records and the City's payment records (Exhibit A). While IT confirmed that certain staff had access to software capable of altering invoices, no evidence of altered digital files were found in the City's email system.

Subsequent verification with the vendor confirmed the accuracy of their invoices (Exhibit B). On August 8, 2025, IT identified that Rohan Manning, Chief Management Analyst, had modified invoices by altering street names so work could be charged to bond funds (Exhibit C). Mr. Manning admitted to these actions when questioned by Mayor Nocera.

During the course of the investigation, it was revealed that Jody Picard, a retiree and temporary employee within the Department of Public Works, altered a Public Works invoice. Although she did so by hand instead of through Adobe, the action forms a similar predicate for policy violations and potential discipline. Any disciplinary issues became moot when Ms. Picard resigned two days following her investigatory interview.

Due to potential violations of City policy and bond ordinance (Exhibit D & Exhibit E), Mayor Nocera reassigned Mr. Manning to temporary special projects, first in Recreation & Community Services and later in the Tax Collector's Office, with restricted system access. Meanwhile, the City engaged Clifton Larson Allen (CLA) to conduct a randomized audit of Public Works expenditures (Exhibit F). On September 24, 2025, they briefed the City on the final results of their review, and reported that they found no additional discrepancies to financial documents.

Following the audit, the Department of Human Resources was tasked with conducting an internal investigation to address the findings and determine next steps.

Scope of Investigation

The scope of the Human Resources investigation was to conduct an internal review of the circumstances surrounding the modification of Public Works invoices, specifically focusing on Rohan Manning's actions and the department's bill-pay process. The investigation aimed to ensure compliance with City procedures, document the sequence of events, and determine whether any additional discrepancies or irregularities existed beyond those already identified. Its purpose was to provide a thorough and impartial evaluation of the incident and related processes.

In alphabetical order, the following individuals were interviewed in relation to this investigation:

- Melaina Cossette, Former Program/ Budget Analyst for the Department of Public Works
- Diana Doyle, Assistant Director of Finance
- Carl Erlacher, Director of Finance and Revenue Services
- Donna Formato, Supervisor of Purchasing
- Tina Gomes, Former Chief Management Analyst (2018 Retiree)/ Active Temporary Employee for Special Projects within the Department of Public Works

- Rohan Manning, Chief Management Analyst
- Nikoletta McTigue, Assistant Director of Finance
- Bobbye Knoll Peterson, Acting Director of Public Works/ Mayor's Chief of Staff
- Jody Picard, Retiree/ Temporary Employee within the Department of Public Works (Resigned from temporary position October 8, 2025)
- Erinn Smolowitz, Former Acting Administrative Secretary III for the Department of Public Works
- Howard Weissberg, Former Deputy Director of Public Works/ Acting Director of Public Works
- Taylor Woitowitz, Acting Program/ Budget Analyst for the Department of Public Works

Individuals selected to participate in the investigatory interview process were identified based on their direct involvement with Public Works financial matters within the past year, whether in a leadership, administrative, or support capacity. Each interviewee was formally contacted via email and advised of the investigatory nature of the meeting. Bargaining unit employees were further notified of their right to union representation in accordance with their applicable collective bargaining agreement. To maintain confidentiality and provide a consistent setting, all interviews were conducted in the Director of Human Resources' office, located within the Mayor's Suite. The interviews were facilitated by Justin Richardson, Director of Human Resources, and Michelle Langston, Manager of Human Resources. In order to avoid any appearance of bias, Ms. Langston was excused from the interview of Melaina Cossette due to a familial relationship. On that occasion, Angela Simpson, Human Resources Clerk, participated in place of Ms. Langston. All interviews were recorded and transcribed for the purpose of this investigatory report.

Executive Summary of Interviews

Investigatory interviews revealed that the Department of Public Works is experiencing significant operational and procedural challenges that undermine the integrity of its financial processes. Chronic understaffing has left key roles vacant and forced remaining staff to take on responsibilities outside their primary duties, resulting in frequent delays and reduced oversight. This environment has been further complicated by unclear management authority, with ambiguous reporting lines and a lack of direct supervision for critical financial positions. As a result, staff often lacked clarity about expectations and accountability, which contributed to inconsistent adherence to established procedures.

Training within the department has also been inconsistent. Many employees reported learning procedures informally, often through on-the-job experience or brief demonstrations, rather than through structured training programs or comprehensive written manuals. This lack of formal training led to gaps in knowledge and a reliance on informal practices to manage workloads, increasing the risk of errors and inefficiencies in the handling of invoices and payments.

Mr. Manning admitted to using Adobe Acrobat to digitally modify vendor invoices by changing street names, enabling the charges to align with available bond funding sources. He stated that these modifications were made in response to payment delays and were informed by what he understood to be longstanding departmental practices. Mr. Manning emphasized that he did not

receive any personal benefit from these actions and believed he was acting in good faith to resolve operational challenges during a period of severe understaffing. He also acknowledged that he did not understand that changing these documents could misalign with what was approved for road bonds.

Similarly, Ms. Picard admitted to making handwritten changes to at least one invoice, including whiting out and replacing a street name to match an open bond account. She explained that her intent was to facilitate payment for a long-delayed vendor invoice and believed, at the time, that her actions were consistent with practices established within the department. Ms. Picard later acknowledged that she had misunderstood the significance of such changes, particularly in the context of bond funding specificity, and expressed regret for the error. She affirmed that she was not directed to make the modification, did not benefit personally, and had no intention to conceal or falsify information.

Both individuals indicated that unclear oversight, limited formal training, and inconsistent procedural enforcement contributed to their actions. Their statements were consistent with broader staff feedback describing a departmental culture in which informal practices were commonly adopted to navigate cumbersome financial processes and ongoing staffing shortages.

Supervisors and finance officials consistently emphasized the need for stronger internal controls, clearer procedures, and improved communication across departments. The collective feedback from interviews highlighted that the root causes of these issues are systemic, stemming from organizational weaknesses rather than widespread individual misconduct.

Full Summary of Interviews

Summary of Interview with Melaina Cossette - September 29, 2025 (Exhibit G)

The interview with Melaina Cossette was conducted by Justin Richardson, Director of Human Resources, Human Resources Clerk, Angela Simpson and union representatives Vincent Ruffino, Sal DiMauro, and Kelly Robinson. The purpose of the interview was to obtain information regarding financial processes and invoice handling within the Public Works Department, particularly related to document modifications and billing practices.

Ms. Cossette described her role in Public Works as primarily responsible for processing invoices from vendors and managing sanitation billing, including coordination with the Tax Collector's Office. She reported directly to the Director and Deputy Director of Public Works (most recently Howard Weissberg, Acting Director of Public Works – resigned March 2025) and also received assignments from Rohan Manning, Chief Management Analyst and Chris Holden, former Director of Public Works (retired April 2024). She clarified that in August 2025 she transitioned to a new role as a Program Budget Analyst in the Police Department.

Ms. Cossette explained that invoices were typically received either from supervisors or directly from vendors. Larger projects generally required coordination with Mr. Manning to establish purchase orders. Ms. Cossette indicated that she received minimal formal training and learned most procedures through on-the-job experience or brief demonstrations from colleagues. She

emphasized that the department was chronically understaffed, which contributed to delays and complications in processing financial documents.

Regarding workflow, Ms. Cossette stated that supervisors reviewed and approved larger invoices, often marking them with "okay to pay," while routine payments were processed against pre-established purchase orders. She maintained both digital and paper records, with hard copies filed by vendor. She noted that no formal controls existed to prevent invoices from being lost, duplicated, or modified, and that late vendor payments were common—often resulting from supervisors not forwarding invoices to her in a timely manner.

Ms. Cossette reported that she neither observed nor participated in unauthorized modifications of financial records. When errors occurred, the standard practice was to return invoices to the vendor for correction rather than altering them internally. She stated that any changes she made were only after confirming with the vendor and were initialed to ensure transparency.

She described the handling of road bond projects, noting that purchase orders were established at the direction of supervisors. Retainage payments required additional documentation and review by Purchasing, supported by a checklist process. Ms. Cossette confirmed that the AUC system was used for tracking purchase orders, but stated that efforts to implement broader tracking systems were unsuccessful due to workload demands.

Ms. Cossette expressed concerns about oversight and staffing, explaining that the absence of a permanent director and the heavy workload made it difficult to sustain effective internal controls. She recommended increasing staffing—either by hiring a second budget analyst or by separating sanitation billing duties from the budget analyst role—to improve efficiency and accountability.

In conclusion, Ms. Cossette's interview highlighted significant challenges in staffing, training, and internal controls within the Public Works Department. She expressed the need for clearer procedures, additional staffing support, and stronger oversight to ensure the integrity of financial processes.

Summary of Interview with Bobbye Knoll Peterson - September 30, 2025 (Exhibit H)

On September 30, 2025, Bobbye Knoll Peterson, Chief of Staff and Acting Director of Public Works, was interviewed by Justin Richardson, Director of Human Resources, and Michelle Langston, Manager of Human Resources, regarding financial management practices and oversight within the Department of Public Works. The interview focused on the conduct of Rohan Manning, Chief Management Analyst, and broader departmental processes.

Ms. Peterson described her tenure and roles, noting she was hired in November 2019 and had served in several acting capacities, including her current position since March 2025. She explained that Manning's position technically reported to the Mayor's Office/Finance but functioned within Public Works, contributing to ambiguity in oversight.

Throughout the interview, Ms. Peterson detailed persistent issues with late invoice payments and vendor service interruptions, stating that her directives to improve payment timeliness and require purchase orders were routinely ignored by key staff, including Mr. Manning and former

Acting Director of Public Works, Howard Weissberg (Exhibit I). She recounted that vendors had cut off services due to non-payment, which damaged the City's reputation.

Ms. Peterson described efforts to provide training and support to Mr. Manning, including attempts by Donna Formato, Supervisor of Purchasing and Tina Gomes, retired Chief Management Analyst, but noted resistance and a lack of formal compliance to the established procedures. She confirmed that written policies were distributed and directives communicated via email, but adherence was inconsistent for both Mr. Manning and Mr. Weissberg.

The interview addressed breakdowns in internal controls and tracking systems, with Ms. Peterson explaining that the department often relied on informal processes and institutional memory due to a backlog of unpaid invoices. She personally verified discrepancies in invoices for C&C Concreate and Curb, including payments for work not performed, and emphasized that she did not authorize or instruct any modifications to financial records. She stated that the proper procedure for handling invoices that did not match approved bond projects was to use alternative funding sources or seek Council appropriations. Ms. Peterson reported that Mr. Manning was sometimes reluctant to provide documentation or explain his work, and that formal progressive discipline was not implemented despite repeated concerns raised with the Mayor and the Director of Finance and Revenue Services.

The interview with Ms. Peterson revealed that longstanding gaps in oversight, staffing, and procedural compliance had contributed to operational inefficiencies and increased risk within the Public Works Department. Ms. Peterson's account made it clear that restoring accountability, strengthening internal controls, and clarifying management authority were essential steps that needed to be taken to safeguard the integrity of the department's financial operations and rebuild trust with vendors and the community.

Summary of Interview with Carl Erlacher - October 1, 2025 (Exhibit J)

On October 1, 2025, Carl Erlacher, Director of Finance and Revenue Services, was interviewed by Justin Richardson, Director of Human Resources and Michelle Langston, Manager of Human Resources, as part of the investigation into financial management and oversight within the Department of Public Works, with particular attention to the conduct of Rohan Manning, Chief Management Analyst. Director Erlacher submitted a timeline of events to be reviewed in his interview (Exhibit K).

Director Erlacher explained that, although Mr. Manning's position technically reported to him, the role functioned almost exclusively within Public Works and did not contribute to Finance operations. This lack of integration and clear management authority created significant challenges for oversight and accountability. Director Erlacher described the standard procedures for processing invoices and purchase orders, emphasizing the importance of internal controls, segregation of duties, and supervisory approval. He identified a breakdown in these controls within Public Works, particularly when Mr. Manning was responsible for preparing, approving, and submitting invoices for payment without adequate review—a violation of best practices and a key factor in the department's recent audit concerns.

Director Erlacher confirmed that the AUC system was used for tracking invoices and purchase orders, but noted that if a purchase order was not created, Finance had no way of knowing about an invoice. He explained that, in cases where work was performed without a purchase order, departments were required to submit a letter explaining the omission, which had become a frequent occurrence in Public Works. He recounted the discovery of discrepancies in vendor invoices, specifically the modification of street names to align with bond-funded projects, and clarified that such modifications were not authorized or approved by Finance. Proper alternatives—such as using other funding sources or seeking Council appropriations—were available and should have been used. Director Erlacher was directly asked whether he had ever instructed or authorized Rohan Manning to modify financial records, including road bond-related invoices. Director Erlacher clearly stated that he had never directed Mr. Manning to make such changes, nor had he delegated decision-making authority that would have permitted these modifications. He emphasized that the proper procedure for handling invoices that did not match approved bond projects was to use alternative funding sources or seek Council appropriations, rather than altering documentation. Director Erlacher further clarified that he was not aware that PDF invoices could be modified and reiterated that any such changes were not sanctioned by Finance.

The interview addressed broader operational challenges, including persistent understaffing, turnover, and the absence of a permanent director and assistant director in Public Works. Director Erlacher emphasized that these factors contributed to the breakdown in controls and timely payment of bills, noting that vendors had complained about delayed payments and that the department had received shut-off notices from service providers. He described Mr. Manning's general performance as trustworthy and adequate, with no evidence of financial impropriety, but acknowledged that Mr. Manning was pulled in multiple directions and lacked sufficient support.

Director Erlacher recommended that the Chief Management Analyst position be fully integrated into Public Works, with clear oversight and adequate staffing to restore proper financial management. He concluded that significant vulnerabilities existed in Public Works financial processes, including inadequate internal controls, insufficient staffing, and unclear management authority, and stressed the need for structural reforms and improved oversight to ensure the integrity and transparency of the City's financial operations.

Summary of Interview with Nikoletta McTigue - October 1, 2025 (Exhibit L)

On October 1, 2025, an investigative interview was conducted with Nikoletta McTigue, Assistant Finance Director within the Department of Finance. The interview was led by Justin Richardson, Director of Human Resources, and Michelle Langston, Manager of Human Resources. The purpose of the interview was to clarify Ms. McTigue's role in financial oversight, her interactions with Chief Management Analyst Rohan Manning, and her awareness of any irregularities or vulnerabilities in the City's financial processes, particularly those related to bond-funded road projects.

Ms. McTigue stated she has served as Assistant Finance Director since October 31, 2024, and has not held any other positions within the City. She clarified that she does not directly supervise Mr. Manning and has had minimal interaction with him, limited to resolving issues with late

energy bills approximately five to six months prior to the interview. Her primary responsibilities involve reviewing invoices related to capital projects, ensuring that contract charges, retainage, and expenses are properly aligned with purchase orders. The initial approval of invoices is handled by the Lead Program Budget Analyst, after which Ms. McTigue reviews those tied to contracts. She emphasized the importance of verifying that invoices are charged to the correct account, have department head approval, and that sufficient funds are available.

Ms. McTigue described the City's internal controls, which include matching invoices to purchase orders, verifying account numbers and descriptions, and ensuring all required approvals and signatures are present. Corrections to financial documents require a departmental memo and are processed as journal entries in the financial system (AUC), with final approval by either herself or Diana Doyle, Assistant Finance Director or another finance department member. She noted that financial procedures are documented within AUC, but was not aware of specific training or written manuals provided to Mr. Manning.

The interview highlighted significant vulnerabilities in the Public Works Department, primarily due to severe staffing shortages. Ms. McTigue reported that the department lacks a director, deputy, and sufficient analysts or administrative staff, which compromises segregation of duties and internal controls. She recommended improvements such as centralized invoice receiving (e.g., a main department email), better tracking systems, and distributing invoice processing responsibilities among multiple staff members.

Ms. McTigue became aware of discrepancies in C&C invoices in August 2025, after being notified by Ms. Doyle. She stated she did not observe or authorize any modifications to financial records and saw no legitimate reason for the modifications that were found. She did not observe Mr. Manning bypassing procedures, show reluctance to share records, or receive complaints about his work. Ms. McTigue also noted that once invoices reach the Finance Department, they are paid promptly.

In closing, Ms. McTigue emphasized the need for improved processes and adequate staffing to safeguard financial operations.

Summary of Interview with Diana Doyle - October 1, 2025 (Exhibit M)

On October 1, 2025, Diana Doyle, Assistant Director of Finance, was interviewed by Justin Richardson, Director of Human Resources and Michelle Langston, Manager of Human Resources, regarding financial oversight, invoice processing, and the conduct of Rohan Manning, Chief Management Analyst.

Ms. Doyle explained that her oversight of Mr. Manning was limited to answering questions and providing budgetary guidance, with no direct supervisory or review responsibilities over his work. She clarified that Mr. Manning's involvement in the citywide budget diminished over time, as his role became more focused on Public Works. Ms. Doyle described her own responsibilities as ensuring bond funds were spent in accordance with regulations and that cash was available for projects, but she did not participate in day-to-day processing of invoices or purchase orders.

She outlined the standard financial controls and review steps, noting that invoices for road bond projects were reviewed first by the Lead Program/ Budget Analyst, then by finance staff, and finally by purchasing for compliance with ordinances. Ms. Doyle confirmed that written policies, purchasing manuals, and help resources were available to all staff, including Mr. Manning, and that he received several months of side-by-side training from his predecessor, Tina Gomes. She stated that no formal training was provided after this period, but ongoing job experience served as practical training.

Ms. Doyle acknowledged that she became aware of untimely payments and vendor complaints about two years after Ms. Gomes retired, with issues compounding over time due to staffing shortages and turnover in Public Works. She described Finance's role as responding to payment issues when notified, but emphasized that most communication about unpaid bills was directed to Public Works, with Finance often called in to resolve problems.

Regarding the modification of invoices, Ms. Doyle stated she did not approve, authorize, or review any changes prior to payment and was only made aware after the fact. She confirmed that Mr. Manning entered and approved certain invoices himself, bypassing the required department head signature, and that she was not aware of any director granting him sign-off authority except for a limited instance authorized by the Mayor. Ms. Doyle noted that such practices were improper and not consistent with established procedures.

Ms. Doyle described Mr. Manning's general performance as having strengths in data visualization and quantification, but identified challenges with procedural compliance and follow-through, including delays in submitting required documentation and resolving issues. She reported frequent complaints from staff about missing documentation and untimely credit card and cell phone payments, and noted that Mr. Manning often disagreed with colleagues over the appropriateness of established procedures.

Ms. Doyle emphasized that technology had introduced new vulnerabilities, making it difficult to detect seamless modifications to documents. She recommended continued adherence to established financial procedures and suggested that the City review its technology controls in light of recent events. Ms. Doyle concluded that, based on her office's follow-up and an independent audit, the invoice modification incident appeared to be isolated, with no further irregularities identified.

Ms. Doyle's interview highlighted the importance of clear procedures, adequate staffing, and robust oversight, while also acknowledging the challenges posed by evolving technology and departmental turnover in maintaining financial integrity.

Summary of Interview with Erinn Smolowitz - October 2, 2025 (Exhibit N)

On October 2, 2025, an investigative interview was conducted with Erinn Smolowitz regarding financial processes and controls within the City of Middletown's Public Works Department. Present were Justin Richardson, Director of Human Resources, Michelle Langston, Manager of Human Resources; union representatives Sal DiMauro, Vincent Ruffino, and Kelly Robinson; and Erinn Smolowitz herself. The purpose of the interview was to clarify Ms. Smolowitz's roles

and responsibilities during her tenure in Public Works, her experience with financial documentation and payment processes, and her awareness of any irregularities or vulnerabilities in departmental procedures.

Ms. Smolowitz described her previous roles in Public Works as Acting Administrative Secretary III in the Administrative Division and she held a permanent part-time role as Accounts Clerk II within the Building Division. Ms. Smolowitz left the Department of Public Works in February 2025 and currently holds the position of Caseworker within the Police Department. Her responsibilities in Public Works included customer service, answering phone calls, bill payment, deposits, and processing credit card transactions. She reported to Howard Weissberg, the deputy/ acting director, for financial and invoice-related matters. Financial procedures were largely communicated through on-the-job training, with guidance provided by colleagues such as Melaina Cossette, Rohan Manning, and Mr. Weissberg. A reference book, originally compiled by Tina Gomes, detailed which budget lines could be used for various payments, and Ms. Smolowitz heavily relied on this resource for processing invoices.

Invoices were typically received by mail or email, with some vendors sending invoices directly to specific staff members, including Mr. Manning, Mr. Weissberg, and Ms. Cossette. The department utilized a shared tracking spreadsheet, maintained on a share drive, to record invoice payments and monitor timeliness. However, Ms. Smolowitz noted that the spreadsheet was not always used effectively and that its function was somewhat redundant given the capabilities of the AUC financial system. She indicated that all invoices, except for credit card payments, should have been included in the spreadsheet, which covered all divisions of Public Works except Parks.

Ms. Smolowitz explained that the process for reviewing and approving invoices involved routing them to the appropriate project manager for verification, followed by approval from Mr. Weissberg or Mr. Manning before payment. She stated that there were separate roles for preparing, reviewing, and approving financial documents, with Mr. Weissberg and Mr. Manning having the authority to approve invoices and create purchase orders, while final approval was required from Finance and Purchasing. She did not recall ever modifying financial records herself or witnessing unauthorized changes, and emphasized that modifications to financial documents were not appropriate practice.

The interview revealed that late payments to vendors, particularly Tilcon, occurred somewhat frequently, though Ms. Smolowitz was not aware of specific reasons for these delays. She recalled that vendors would often call to inquire about overdue payments, prompting her to report the issue to Mr. Weissberg or Mr. Manning. Ms. Smolowitz did not observe any intentional exclusion of invoices from tracking or any informal practices that deviated from formal procedures. She felt that adequate oversight existed for financial documents handled by administrative staff and was not aware of any recurring errors beyond missed or delayed payments, which led to the implementation of the tracking spreadsheet.

Ms. Smolowitz concluded that she did not have concerns about the security or effectiveness of current processes for handling road bond projects or invoices, and did not suggest any

improvements. The interview ended with no further comments or concerns raised by Ms. Smolowitz.

Summary of Interview with Taylor Woitowitz - October 2, 2025 (Exhibit O)

On October 2, 2025, an investigative interview was conducted with Taylor Woitowitz regarding financial processes and controls within Department of Public Works. The following individuals were present: Justin Richardson, Director of Human Resources, Michelle Langston, Manager of Human Resources; union representatives Sal DiMauro, Vincent Ruffino, and Kelly Robinson; and Taylor Woitowitz herself. The purpose of the interview was to clarify Ms. Woitowitz's roles and responsibilities, her experience with financial documentation and payment processes, and her awareness of any irregularities or vulnerabilities in departmental procedures.

Ms. Woitowitz described her permanent position as Administrative Secretary III, but has been the Acting Program/ Budget Analyst since August 2025. She began her administrative role in February 2025, initially under Acting Director Howard Weissberg and later under Acting Director Bobbye Knoll Peterson. Her core duties include answering phones, assisting customers, preparing daily landfill reports, processing treasury receipts, and paying invoices off of purchase orders (POs). She also manages monthly credit card coding for all Public Works cards, collecting receipts and coding transactions, primarily with guidance from Jody Picard, City of Middletown retiree and who has been serving as a temporary employee within the Department of Public Works.

Ms. Woitowitz reported to Bobbye Knoll Peterson, Acting Director, and occasionally to Bobby Russo, Acting Deputy Director, for financial and invoice-related matters. She indicated that her involvement with road bond-related documentation was minimal, as those responsibilities were handled by Ms. Picard, who acts as a temporary Program/ Budget Analyst two days per week. Most of Ms. Woitowitz's financial procedures were learned through on-the-job training, with Ms. Picard providing step-by-step instruction. She referenced the purchasing manual for guidance but noted the absence of formal written policies or standard operating procedures (SOPs) for financial processing within the department.

Invoices are received by mail and email, with some sent to a general department mailbox (pwinvoices@middletownct.gov) and others forwarded directly by Acting Director Peterson. Ms. Woitowitz maintains a physical filing system for vendor invoices and ensures originals are sent to finance with the necessary documentation. She described the review and approval process as involving department head oversight, with Acting Director Peterson or Acting Deputy Director Russo reviewing invoices before payment. For construction-related invoices, Acting Deputy Director Russo typically reviews and verbally or via email communicates approval to pay.

Ms. Woitowitz stated that she has not encountered issues with lost, duplicated, or modified invoices, and relies on her filing system and the AUC financial system to track payments. She has not experienced late payments to vendors or received complaints regarding payment delays during her tenure. She was not aware of any informal practices or shortcuts that deviated from established procedures, nor did she observe unauthorized modifications or discrepancies in

financial records. Ms. Woitowitz affirmed that adequate oversight exists for financial documents handled by administrative staff, with every invoice reviewed prior to payment.

Ms. Woitowitz concluded that she had no concerns about the security or effectiveness of current processes for handling invoices and financial documentation, and did not suggest any improvements. She reiterated that she had no involvement with road bond project invoices and was not aware of any vulnerabilities in those processes.

Summary of Interviews with Howard Weissberg - October 3, 2025 & October 8, 2025 – (Exhibit P & Exhibit Q)

The investigatory interviews were conducted via Webex by Justin Richardson, Director of Human Resources, and Michelle Langston, Manager of Human Resources, on October 3 and October 8, 2025, with Howard Weissberg, the former Deputy Director and Acting Director of Public Works for the City of Middletown. Mr. Weissberg described the department as facing chronic understaffing, lack of formal processes, and a uniquely complex financial structure. He explained that the department was responsible for managing multiple operational units, including highways, engineering, parks, sanitation, fleet, and facilities, often with insufficient personnel and frequent vacancies in key roles such as finance and construction inspection.

Weissberg clarified that while he was not the direct supervisor of Rohan Manning, the Chief Management Analyst, he relied heavily on Mr. Manning for all complex financial matters. Mr. Manning, who he stated reported to the Mayor's office, was described as the de facto financial lead for Public Works, handling the development of purchase orders, fund transfers, and the resolution of payment issues. Mr. Weissberg emphasized Mr. Manning's diligence and expertise, noting that he was instrumental in navigating the City's cumbersome financial systems.

The payment procedures in Middletown were described as unusually burdensome due to the requirement that each road have its own bond account and purchase order. This resulted in a high volume of purchase orders—up to 80 per paving season—and frequent transfers of funds between accounts to facilitate payments, especially when work exceeded initial estimates or required unanticipated materials. Invoices were reviewed for accuracy and compliance with purchase orders, and Mr. Weissberg would sign off on them before they were processed by the Program/ Budget Analyst or, in more complex cases, by Mr. Manning. When discrepancies arose, such as incorrect road names or insufficient funds, the issues were addressed with vendors, finance, or purchasing. Minor corrections, such as an incorrect purchase order number, were typically handled by crossing off and initialing changes, while more significant discrepancies required updated invoices from vendors. Mr. Weissberg stated that he was unaware of any substantial modifications to invoices for payment purposes, aside from routine clerical corrections.

During the interviews, Mr. Weissberg was presented findings of instances where original C&C invoices were altered, such as changing street names, to allow payment from specific bond accounts. Mr. Weissberg acknowledged that using adjacent streets for payment was a long-standing practice, inherited from previous directors and staff, and often necessary due to the restrictive nature of the bond system. He was not aware of any invoices being modified in a way

that would constitute fraud or intentional misrepresentation. For non-adjacent streets, Mr. Weissberg indicated that he would consult with Finance and Purchasing and ensure a paper trail, but did not recall authorizing such changes. He emphasized that the goal was always to pay contractors for valid work performed, even if the system required informal solutions.

Mr. Weissberg described the department's internal controls and written processes as historically poor. He developed some standard operating procedures (SOPs) and protocols during his tenure, which were shared with staff, but noted that no formal training was provided by the City. Most guidance was verbal and based on practical experience. The financial system was largely paper-based, with limited tracking and audit capabilities due to staffing shortages. Mr. Manning was considered well-versed in all relevant systems and procedures, often serving as the department's primary resource for financial matters.

Significant vulnerabilities were identified, including chronic understaffing, lack of qualified personnel, and absence of formal processes, all of which created risks in financial management. The department's structure and lack of dedicated financial staff contributed to an overreliance on a few key individuals, particularly Mr. Manning. Mr. Weissberg described the system as "designed to fail," citing excessive bureaucracy and inadequate support from finance and purchasing.

Throughout the interviews, Mr. Weissberg repeatedly stressed that the payment and bond system in Middletown was uniquely complex and restrictive, hindering effective infrastructure management. He advocated for a complete overhaul of the financial and bonding systems, increased staffing, and improved training and support. Mr. Weissberg defended Mr. Manning's performance, stating that he followed procedures and worked to resolve issues, often without adequate resources or support.

The interviews with Mr. Weissberg revealed a department struggling with systemic issues, including outdated processes, insufficient staffing, and what he described as a cumbersome financial structure. He reported that past practices, such as paying for adjacent roads from available bond funds, were common and accepted as necessary to accomplish essential work. While clerical modifications to invoices occurred, Mr. Weissberg denied knowledge of or involvement in any fraudulent or improper document modifications.

Summary of Interview with Rohan Manning - October 3, 2025 (Exhibit R)

On October 3, 2025, an investigative interview was conducted with Rohan Manning, Chief Management Analyst. The interview was attended by Justin Richardson, Director of Human Resources; Michelle Langston, Manager of Human Resources; Rohan's legal counsel, Jonathan Shapiro; and his spouse, Sarah Shapiro. The purpose of the interview was to clarify Mr. Manning's roles and responsibilities, his involvement in financial documentation and payment processes, and his awareness of any irregularities or vulnerabilities in departmental procedures, particularly those involving the modification of financial documents in Public Works. The interview began with a formal reading of Garrity rights; Mr. Manning review and signed the Garrity form for record.

Mr. Manning stated that he has served as Chief Management Analyst since January 2019, reporting directly to the Director of Finance, Carl Erlacher, with a dotted line to the Mayor's Office. He was hired by former Mayor Daniel Drew and supports both the Mayor's Office and the Department of Finance, providing budgetary and financial assistance to multiple departments, with a primary focus on Public Works, sanitation, and other City functions. Mr. Manning described his training as largely on-the-job, with limited exposure to existing files and processes from Tina Gomes, but no formal or detailed training in City procedures.

Throughout his tenure, Mr. Manning described his responsibilities as having expanded, especially following staff departures and vacancies in Public Works. In April 2025 Mr. Manning's office moved for the Mayor's Suite into the Department of Public Work's Administrative Division. Mr. Manning stated that the move, simply due to its location within the department, created further expansion of his duties and made him the primary point of contact for Public Works financial matters. He noted that this change was not formally communicated or accompanied by any adjustment in job expectations or support. As a result, he reported that he became the de facto point of contact for financial matters, including contract preparation, budget guidance, and vendor payments, often stepping in due to the absence of a director, deputy director, or program/ budget analyst. Mr. Manning expressed feeling overwhelmed and unsupported, stating that the accumulation of additional duties was not sustainable and that he had repeatedly voiced concerns about the lack of resources and training to leadership.

He regularly used AUC, Excel, Word, OnBase, and Outlook for his work, and described the payment process as reliant on the budget analyst referencing purchase orders and processing invoices, with no formal tracking system in place due to chronic understaffing.

Mr. Manning acknowledged that late payments to vendors were a frequent issue, attributing these delays primarily to chronic staffing shortages and difficulties obtaining necessary signatures. He explained that such delays were routinely communicated both internally to department leadership and externally to vendors, typically through email or phone correspondence. When presented with examples of the modified C&C Concrete Curb invoices, Mr. Manning admitted to editing these documents using Adobe Acrobat on his workstation. He stated that his actions were informed by his understanding of past departmental practices. Mr. Manning clarified that he was not directly instructed to make these modifications, nor did he receive any benefits or incentives from vendors. He maintained that all changes were made to facilitate payment in accordance with historical practices within the department.

During his investigatory interview, Mr. Manning further explained that his decision to modify vendor invoices by changing street names was based on his understanding of departmental practices regarding adjacent streets. He indicated that, according to guidance from Acting Director Weissberg, it was considered acceptable to process payments for work performed on streets adjacent to those listed on the original bond funding source, treating them as falling under the same financial umbrella. Mr. Manning described this approach as a past practice and believed that referencing adjacent streets on invoices was allowable for payment purposes. He also clarified that, in some cases, even if the streets were not strictly adjacent, he understood that work performed under the same project or funding source could be grouped together for payment, provided it was consistent with how similar situations had been handled in the past.

This understanding formed the basis for his actions in editing the invoices, which he described as an effort to ensure timely payment rather than to conceal or misrepresent the underlying work.

Mr. Manning emphasized that he felt pressure only from being the sole staff member available to process payments, not from supervisors or vendors. He maintained that all financial documents and records were retained on City computers and shared drives, with originals sent to finance and copies kept in his office. He denied any improper destruction or unauthorized modification of documents beyond the discussed C&C invoices and stated that his actions were intended to ensure payments were processed during a period of severe understaffing.

In his closing remarks, Mr. Manning highlighted the need for significant improvements in Public Works, including hiring an additional budget analysts, a recycling coordinator, and dedicated staff for sanitation and facilities management. He recommended that future road bond projects avoid listing individual street names to streamline payment and project management, aligning with practices in other municipalities and the state. Mr. Manning expressed that his role had expanded far beyond his original job description due to persistent staffing shortages and that he had repeatedly communicated the need for additional support to City leadership.

On October 6, 2025, Mr. Manning provided a memorandum in response to his interview for inclusion in the official record (Exhibit S).

Summary of Interview with Jody Picard - October 6, 2025 (Exhibit T)

On October 6, 2025, an investigative interview was conducted with Jody Picard regarding financial processes and controls within the City of Middletown's Department of Public Works. The following individuals were also in attendance: Justin Richardson, Director of Human Resources and Michelle Langston, Manager of Human Resource. Ms. Picard described her current role as a temporary, part-time Program/ Budget Analyst, working primarily two days per week since February 2025, reporting to Acting Director Bobbye Knoll Peterson. She was initially hired by former Deputy Director Howard Weissberg and received brief, informal training from Erinn Smolowitz and Melaina Cossette.

Ms. Picard's primary duties include processing payment vouchers, opening purchase orders, doing journal entries, and maintaining vendor records, which she keeps in paper format organized by vendor and batch. She relies heavily on the AUC financial system and, more recently, OnBase for contract management. Ms. Picard noted that most of her training was self-taught or learned through brief guidance from colleagues, and she received one group training session on road bonds led by Tina Gomes in May or June 2025, which aimed to standardize procedures for opening purchase orders and using appropriate funding lines.

Ms. Picard described the payment process as involving verification of invoices against open purchase orders, obtaining necessary documentation, and securing sign-off from the department head—currently Acting Director Peterson. In cases where standard procedures cannot be followed, such as missing purchase orders or emergency purchases, she prepares memos and seeks additional approvals from finance, the mayor, or purchasing, depending on the situation. She emphasized that delays in payment are often due to missing certificates of insurance, the

need to move funds between accounts, and the constraints of her limited work schedule, which can slow down processing.

Ms. Picard acknowledged that late payments to vendors have occurred, particularly during periods of staff shortages and transitions. She and Taylor Woitowitz have worked to streamline processes and avoid duplication, but noted that no formal tracking system or spreadsheet exists for monitoring timely payments, relying instead on manual checks and the AUC system to prevent duplicate payments. Communication with vendors regarding delays is handled directly, often to apologize and expedite payment, while internal communication about late payments is informal and typically occurs only when urgency arises.

Regarding document modification, Ms. Picard admitted to making handwritten changes to invoices. Typically, if a simple change was needed, she would cross out the error (ie. incorrect date) and initial the change for transparency. Ms. Picard highlighted one specific instance where she took an invoice that was sitting for a long period of time, whited out the road on the original document and handwrote a location where a road bond existed so the bill could be processed for payment. She explained that her intent was to resolve discrepancies and ensure payment, not to conceal or falsify information. She believed these were minor corrections and did not realize the significance due to the specificity required by bond funding. She stated that these modifications were made in good faith, based on her understanding of past practices and the need to resolve discrepancies, but later learned, after speaking with Tina Gomes that such changes could be problematic due to the specificity required by bond funding. She expressed regret for any errors and wished she had received clearer guidance and oversight. Ms. Picard denied ever being directed to modify documents, receiving benefits from vendors, or improperly destroying financial records, and stated that all her actions were intended to ensure accurate and timely payment. Ms. Picard further stated that, to the best of her recollection, there were no other instances in which she modified documents to that extent.

Ms. Picard highlighted the challenges of working with limited staff and resources, describing the workload as overwhelming and expressing a desire for more support and clearer procedures. She recommended hiring an additional budget analysts, a director, and a deputy director to address systemic vulnerabilities and improve departmental operations. She also noted the need for flexibility in policies, particularly regarding the allocation of materials like aggregate, which she believes are often used across multiple roads despite strict documentation requirements.

Ms. Picard expressed frustration with the investigation process, feeling that systemic issues and longstanding practices were being overlooked in favor of individual accountability. She emphasized her commitment to ethical work and the need for organizational improvements to prevent future problems.

Summary of Interview with Donna Formato - October 6, 2025 (Exhibit U)

The interview with Donna Formato was conducted on October 6, 2025. Present were Donna Formato, Purchasing Supervisor; Justin Richardson, Director of Human Resources; Michelle Langston, Manager of Human Resources; and union representative Ann Gregg. The purpose was to clarify Ms. Formato's role in purchasing, her interactions with Chief Management Analyst

Rohan Manning, and her awareness of any irregularities or vulnerabilities in financial processes, particularly regarding bond-funded road projects.

Ms. Formato described her responsibilities as reviewing and approving purchase orders (POs), ensuring proper purchasing procedures are followed, and confirming that all required backup documentation is attached. She emphasized that her office oversees POs related to bond funds but does not process invoices. For bond-funded projects, she verifies that the streets listed in the PO match those on the approved bond and maintains a list in her office for reference. She noted that final approval of POs is her responsibility or that of her assistant, and that all procedures must be followed before approval.

Ms. Formato explained that expectations for compliance are communicated through meetings, phone calls, and pre-project discussions. She provides the purchasing manual and ordinance to staff and is available for consultation as needed. She confirmed that Rohan Manning was provided with these resources and participated in meetings to clarify procedures, especially for projects involving bond funds.

Regarding corrections or modifications, Ms. Formato stated that if a PO or invoice is incorrect, she contacts the department to explain what needs to be fixed and requires resubmission. She does not receive or modify invoices herself and is not aware of any corrections to invoices within her department. She described one instance where a PO was submitted for payment under the wrong contract; she identified the error, explained the correct procedure to Mr. Manning, and the issue was resolved through a change order. She indicated that such errors occur across departments and are typically addressed through communication and resubmission.

Ms. Formato reported that vendors often call her office regarding late payments, at which point she refers them to the responsible department. She noted that staffing shortages and lack of approved POs have contributed to payment delays, particularly in Public Works, and that these issues have occurred frequently over the past year. She recommended that the department be fully staffed and that a comprehensive policy manual be developed to clarify procedures for using bond funds and ensure compliance.

Ms. Formato did not observe Mr. Manning bypassing procedures or being reluctant to provide documentation. She described his performance as generally responsive, though some errors required multiple reminders to correct. She did not delegate decision-making authority to Mr. Manning and maintained oversight of all purchasing-related matters. She was not aware of any complaints from vendors regarding Mr. Manning's handling of documents, nor did she observe any unusual behavior or red flags.

In closing, Ms. Formato emphasized the importance of proper planning, communication, and documentation, particularly for bond-funded projects. She recommended improved staffing and the creation of a policy manual to address vulnerabilities in current processes.

Summary of Interview with Tina Gomes - October 6, 2025 (Exhibit V)

The interview with Tina Gomes was conducted via Webex on October 6, 2025. Present were Tina Gomes, Former Chief Management Analyst/ Active Temporary Employee for Special Projects within the Department of Public Works; Justin Richardson, Director of Human Resources; and Michelle Langston, Manager of Human Resources. The interview with Ms. Gomes was conducted to investigate discrepancies in financial documents, invoices, and purchase orders within the City of Middletown's Public Works Department, with a particular focus on the role and actions of Chief Management Analyst Rohan Manning.

Ms. Gomes explained that she retired from the Chief Management Analyst position in August 2018 and was brought back in April 2025 as a temporary employee for special projects within the Department of Public Works at the request of Mayor Florsheim and Bobbye Knoll Peterson. Her consulting role was initiated due to widespread issues in Public Works, including delayed vendor payments, lack of purchase orders, and overall disarray in financial processes. Ms. Gomes responsibilities included reviewing department processes, identifying reasons for payment delays, and recommending corrective actions.

During her review, Ms. Gomes found that established procedures were not being followed. She described the proper process as setting up purchase orders for each road before work begins, ensuring all documentation and contracts are in place, and matching invoices to purchase orders and road bond records. Ms. Gomes emphasized that when she previously held the position, all purchase orders were prepared in advance for the construction season, and there was clear accountability for each road and project.

Ms. Gomes reported that she provided Mr. Manning with three months of in-depth training when he was hired, including written resources such as a comprehensive listing of line items (Exhibit W), ordinances, statutes, and step-by-step procedures. Despite this, she reported that Mr. Manning was resistant to her guidance, did not follow established procedures, and was dismissive of feedback from her and other departments. Most recently, she noted that directives from leadership and group meetings with Finance and Purchasing were not effective in changing his approach.

Ms. Gomes reported that she discovered discrepancies in C&C invoices by accident, finding that invoices were charged to incorrect line items and roads, and that modifications had been made to invoices to match open purchase orders rather than issuing new purchase orders for the correct roads (Exhibit X). She stated unequivocally that she never approved, instructed, or delegated authority to Mr. Manning in her consultant role (or anyone else) to modify financial records or road bond documents, and described such actions as unethical and contrary to standard operating procedures.

She explained that the standard correction procedure for invoice errors is to contact the vendor and request a corrected invoice or a credit memo, not to alter the invoice internally. Minor corrections, such as math errors, could be hand-initialed if agreed upon by the vendor, but substantive changes (such as changing road names or line items) must be done by the vendor.

Ms. Gomes stressed the importance of checks and balances, with different individuals responsible for preparing purchase orders, approving payments, and verifying receipt of goods or services. She identified systemic vulnerabilities, including lack of discipline, poor planning, and a reactive rather than proactive approach to financial management. Ms. Gomes recommended implementing her written step-by-step process, centralizing invoice receipt, and ensuring buy-in from all staff and departments.

She did not observe management pressure to make shortcuts, but noted that Mr. Manning's use of open purchase orders and invoice modifications appeared to be a way to expedite payments when proper purchase orders had not been issued. Ms. Gomes believed Mr. Manning had adequate resources and support to perform his role correctly, but did not utilize them or follow established processes.

Ms. Gomes emphasized the need for planning and adherence to established procedures, and described Mr. Manning as resistant to guidance and not receptive to collaborative problem-solving. Her recommendations focused on restoring proper controls, documentation, and teamwork across the department.

After her interview, Ms. Gomes provided documents to be reviewed in connection with this investigation (Exhibit Y).

Key Findings

Invoice Modification – Rohan Manning

The investigation found that Rohan Manning, Chief Management Analyst, admitted to modifying C&C invoices by changing street names to enable payment from bond funds. Mr. Manning stated this was a longstanding departmental practice, referencing guidance from former directors, specifically Howard Weissberg. He explained that his intent was to resolve payment delays for outstanding bills, especially during periods of staffing shortages and administrative backlog, and that he used Adobe Acrobat to make these changes. Mr. Manning denied any personal benefit or direct instruction to alter invoices, believing his actions aligned with informal departmental norms.

Supporting information from interviews with Howard Weissberg, former Deputy Director and Acting Director of Public Works, confirmed that charging work to adjacent roads was historically accepted in Middletown due to restrictive bond and payment systems. Mr. Weissberg emphasized that this pragmatic approach was often necessary to sustain infrastructure and keep projects moving forward, even though it sometimes required alternative methods to navigate the constraints of individual road bonds and available funding sources.

The investigation found no evidence of broader document tampering, concealment, or personal gain. However, it should be noted, there was no proper documentation justifying the invoice modifications. It should be noted that Mr. Manning stated that he did not understand that changing these documents could misalign with what was approved for road bonds.

C&C Concrete Curb, Inc – Modified Invoice Review

The invoice records from C&C Concrete Curb, Inc. reveal a consistent pattern of modifications where the street name listed under 'Project Location' was altered while all other invoice details remained unchanged. Each invoice pair shares the same invoice number, date, quantity, and amount, but differs in the street name. These modifications support Mr. Manning's admission that he changed street names to align with available bond funding sources. However, several modified street names do not appear to be adjacent to the originals, raising concerns about the accuracy and appropriateness of these changes (Exhibit Z).

Below is a breakdown of the invoice number, original street name, and the modified street name:

Invoice Number	Original Street Name	Modified Street Name
10950	Lewis St	Morgan St
10952	Murry St	Meadowbrook Rd
10953	Emergency Management Parking Lot, 675 Randolph Rd	[PO only/Modified]
10939	Sachem Drive	Meadowbrook Rd
10944	Crystal Lake Dr	Meadowbrook Rd
10937	Carll Rd	Yellow Wood Rd
10943	Prout Hill Rd	Bartholomew

Invoice Modification – Jody Picard

During the investigation, Jody Picard, who served as Temporary Program/Budget Analyst in the Department of Public Works, acknowledged making handwritten changes to an invoice related to bond funds. Although she could not recall the specific invoice or its details, Ms. Picard explained that her decision was based on her understanding of established departmental practices and was intended solely to facilitate payment for outstanding vendor bills. She clarified that she was not directed by any supervisor to make these changes and did not receive any personal benefit.

No evidence was found of broader document tampering, concealment, or personal gain related to Ms. Picard's actions as with. As with Mr. Manning, the practices described in the supporting information above, including longstanding departmental approaches to payment processing, are relevant to understanding Ms. Picard's actions.

It should be noted, that two days after Ms. Picard's investigatory interview she resigned from her temporary role in the Department of Public Works.

Position of Chief Management Analyst

When Tina Gomes served as Chief Management Analyst, the position was defined by clear procedures, direct oversight, and structured training. Ms. Gomes established step-by-step processes for handling purchase orders and invoices, particularly for road bond projects, and worked closely with staff in Public Works, Finance, and Purchasing to ensure all documentation

was prepared in advance. Her collaborative approach promoted open communication, strategic planning, and teamwork, enabling her to identify and address potential issues before they impacted financial operations. Payroll records show that Ms. Gomes dedicated approximately 84 hours over three months to train her successor on the primary duties of the role (Exhibit AA).

However, when Rohan Manning transitioned into the position, leadership did not maintain direct oversight or clarify the reporting structure. Although Mr. Manning's role technically reported to the Director of Finance, in practice he operated almost exclusively within Public Works, receiving little supervision or guidance from either department. Mr. Manning described his onboarding as insufficient and his responsibilities as constantly evolving, with many duties assigned outside his original job description (Exhibit BB). Faced with excessive turnover and chronic understaffing within the Department of Public Works, Mr. Manning often made decisions independently to address payment delays and operational challenges – this was supported by former Acting Director of Public Works, Howard Weissberg. This led to a reactive approach to financial management, rather than the proactive practices established by Ms.Gomes.

The lack of ownership by leadership and absence of direct supervision allowed misunderstandings about the role to persist.

Systemic Weaknesses & Recommendations to Resolve

The investigation revealed systemic weaknesses in the Department of Public Works' financial processes, which can be attributed to several interrelated factors:

1. **High Staff Turnover and Absence of Permanent Leadership:**
   The Department of Public Works has experienced high staff turnover coupled with the absence of permanent leadership, resulting in poor continuity of operations and the erosion of institutional knowledge. Frequent changes in both leadership and personnel have weakened internal controls, disrupted long-term planning, and created uncertainty among remaining staff, further undermining organizational stability and effectiveness.

   Recommendation: To address high staff turnover and the absence of permanent leadership, Human Resources has been actively recruiting for a permanent Director of Public Works. Since July 2024, four separate recruitment efforts have been conducted; however, none have resulted in the successful onboarding of a qualified candidate. Currently, a qualified individual is undergoing the pre-employment process. Administration should also prioritize hiring a Deputy Director of Public Works to ensure qualified leaders are in place to provide stability, clear direction, and consistent oversight. In addition, the department is currently recruiting for several key vacancies, including Account Clerk II (Building Division), Chief Engineer, Program/Budget Analyst, Recycling & Sustainability Coordinator, and three Truck Driver positions. Filling these roles with permanent employees will help stabilize operations and restore continuity. Where possible, the department should begin succession planning to prepare internal candidates for future leadership roles, further strengthening organizational stability and

preserving institutional knowledge.

2. **Chronic Understaffing:**
   The Department of Public Works has historically operated with insufficient personnel relative to the volume of services required by residents, leaving key roles vacant and forcing existing staff to take on multiple responsibilities outside their primary duties. This chronic understaffing has led to significant operational delays, particularly in the processing of invoices and service requests, while also reducing oversight and accountability. As a result, the risk of administrative and financial errors has increased, and staff members face higher levels of stress and burnout, which further undermines morale and contributes to turnover, creating a cycle that perpetuates the problem.

   Recommendation: Interviewees consistently recommended hiring additional staff, including a second Program/Budget Analyst, administrative support, and dedicated personnel for sanitation and facilities management, to distribute workloads more effectively and restore operational efficiency. Staff also emphasized the need to separate specialized duties, such as sanitation billing, from the current Program/Budget Analyst role to improve accountability and reduce bottlenecks. Adding additional staff will increase the department's capacity to process invoices and service requests in a timely manner, reduce the risk of errors, and allow employees to focus on their primary responsibilities rather than being stretched across multiple roles.

3. **Lack of Formal Training:**
   Many employees reported that they learned procedures informally, often through brief demonstrations or on-the-job experience, rather than through structured training programs or the use of comprehensive written manuals. The absence of formal training has led to inconsistent practices across the department, reduced adherence to proper protocols, and gaps in knowledge that increase the risk of errors and inefficiencies.

   Recommendation: To address the lack of formal training, the Department of Public Works should develop and implement structured training programs for all staff, including comprehensive written manuals and step-by-step procedures for key financial and operational tasks. Cross-training should be provided so multiple employees are familiar with essential functions, reducing the risk of knowledge gaps when turnover occurs. Regular refresher sessions and access to help resources—such as purchasing manuals and documented procedures—will help reinforce best practices and support staff in maintaining compliance.

4. **Unclear Management Authority and Oversight:**
   Reporting lines and supervisory responsibilities within the Department were often unclear, particularly for key financial roles such as the Chief Management Analyst. This lack of defined authority created ambiguity in decision-making, weakened oversight, and made it difficult to enforce accountability or ensure consistent compliance with established procedures.

Recommendation: Clearly define and communicate the reporting lines for the Chief Management Analyst position to eliminate ambiguity and ensure accountability. The role should be subject to direct supervision, with regular check-ins and performance evaluations. The Chief Management Analyst should participate in structured training programs, including retraining on comprehensive manuals and step-by-step procedures for all financial tasks. Refresher training should be provided whenever policies or systems change, ensuring the position remains aligned with current best practices and City standards.

5. **Inadequate Use of Internal Controls:**
   The Department did not make adequate use of the internal controls established by the Department of Finance and the Purchasing Division. Instead, staff relied heavily on informal practices, a dependence that undermined the department's capacity to maintain accuracy, accountability, and financial integrity.

   Recommendation: To strengthen financial integrity and accountability, the Department of Public Works should fully implement and consistently use the internal controls established by the Department of Finance and the Purchasing Division. Staff should be required to follow formal procedures for all financial transactions, including invoice processing, purchase order management, and documentation. Importantly, responsibility for key steps in these processes should be distributed among multiple staff members to ensure proper checks and balances and prevent errors or misuse. Regular training and refresher sessions should be provided to ensure all employees understand and comply with these controls.

6. **Reactive Rather Than Proactive Approach:**
   The Department frequently took a reactive approach, addressing problems only as they arose rather than implementing proactive measures to prevent them. This approach contributed to recurring payment delays, procedural breakdowns, and inefficiencies that could have been mitigated through forward-looking planning and preventive controls.

   Recommendation: To shift from a reactive to a proactive approach, the Chief Management Analyst should implement forward-looking planning and preventive controls for all key financial and operational processes. Interviewees recommended establishing regular review meetings, developing annual work plans, and setting clear timelines for invoice processing and project management. The department should also create checklists and tracking systems to monitor deadlines and anticipate potential issues before they arise. By encouraging staff to identify risks and address them proactively, and by documenting standard procedures for routine tasks, the department can reduce payment delays, prevent procedural breakdowns, and improve overall efficiency. Proactive planning will help ensure that problems are addressed before they impact operations, leading to more reliable service delivery and stronger internal controls.

Substantiated Policy Violations

City Policy

1. ***City of Middletown Personnel Rules, Behavior of Employees Policy, Sec. 2 – Prohibited Behavior, Item G:*** "Falsifying or altering any City of Middletown record or report, including, but not limited to, an application for employment, medical report, production record, time record, expense account, an absentee report;"

   Violation: Mr. Manning's and Ms. Picard's actions are a violation because they engaged in falsifying or altering official City invoices—specifically changing street names to match available bond funds and the record of what work was performed and where. This undermines the reliability and truthfulness of City documents, which are relied upon for audits, legal compliance, and public accountability.

Disciplinary Options

Based on the findings of this investigation, it is substantiated that Mr. Rohan Manning, Chief Management Analyst, violated *Behavior of Employees Policy, Section 2(G) of the City of Middletown Personnel Rules* (Exhibit CC). Violating these rules subjects the employee to disciplinary action, up to and including termination. The City's disciplinary policy provides for progressive discipline, beginning with a formal consultation between the supervisor and employee to discuss the violation and expectations for corrective action. If warranted by the seriousness of the misconduct, further steps may include verbal or written reprimand, suspension without pay, demotion, or termination; however, in cases of serious misconduct, the City may elect to impose immediate and severe discipline. Mr. Manning must be afforded the opportunity to respond to these findings prior to the imposition of any disciplinary action.

Based on the findings of this investigation, it is substantiated that Ms. Jody Picard, Temporary Part-Time Program/Budget Analyst, violated *Behavior of Employees Policy, Section 2(G) of the City of Middletown Personnel Rules*. Had Ms. Picard remained an active temporary employee, she would have been subject to the same disciplinary process as outlined in the City's Personnel Rules, up to and including termination. However, Ms. Picard resigned from her position as Temporary Part-Time Program/Budget Analyst within the Department of Public Works on October 8, 2025, prior to the conclusion of this investigation.

Overview of Options

Whether discipline is warranted is a decision that rest with the mayor as chief executive officer, should the mayor determine discipline is warranted.

In accordance with the City of Middletown Personnel Rules, a range of disciplinary actions are available depending on the severity of the violation. The process begins with a consultation, which involves an initial meeting between the supervisor and employee to discuss the issue, clarify expectations, and document the conversation. A memorandum of the meeting is prepared

and placed in the employee's personnel file in the Human Resources Division. If further action is warranted, the next step is a verbal reprimand, where the supervisor issues a verbal warning, documented by memorandum and stored in the personnel file.

A more formal step is a written reprimand, in which the supervisor provides a written warning outlining the violation and the consequences of continued misconduct. This document is also placed in the employee's personnel file. For more serious infractions, the City may impose a suspension without pay, temporarily removing the employee from duties for a specified period, with all related documentation filed accordingly.

In cases where the violation warrants a change in role, a demotion may be applied, reassigning the employee to a lower position or pay grade. Written notice and documentation of the demotion are maintained in the personnel file. The most severe disciplinary action is termination, where the employee is dismissed from City employment due to serious or repeated violations. All supporting documentation and written notice of termination are stored in the employee's personnel file in the Human Resources Division.

We have provided the entire range of potential disciplinary options, including the option of not imposing any discipline. Again, as the chief executive officer of the City, the mayor has the authority to determine whether disciplinary action is warranted and, if so, what is most appropriate for the circumstances.

The Human Resources Division remains available for any needed follow-up.

Exhibit List

Exhibit A – C&C Concrete Curb Outline & Attachments

Exhibit B – C&C Concrete Curb Job Sheets

Exhibit C – IT Notification of Findings

Exhibit D – Bond Ordinance NO. 10-18

Exhibit E – Bond Ordinance NO. 05-20

Exhibit F – Public Works Expenditure Testing Selections

Exhibit G – Transcription of Investigatory Interview with Melaina Cossette

Exhibit H – Transcription of Investigatory Interview with Bobbye Knoll Peterson

Exhibit I – Emails & Directives submitted by Bobbye Knoll Peterson

Exhibit J – Transcription of Investigatory Interview with Carl Erlacher

Exhibit K – Investigation Timeline as submitted by Carl Erlacher

Exhibit L – Transcription of Investigatory Interview with Nikoletta McTigue

Exhibit M – Transcription of Investigatory Interview with Diana Doyle

Exhibit N – Transcription of Investigatory Interview with Erinn Smolowitz

Exhibit O – Transcription of Investigatory Interview with Taylor Woitowitz

Exhibit P – Transcription of Investigatory Interviews with Howard Weissberg – October 3, 2025

Exhibit Q – Transcription of Investigatory Interviews with Howard Weissberg – October 8, 2025

Exhibit R – Transcription of Investigatory Interview with Rohan Manning

Exhibit S – Memorandum submitted by Rohan Manning

Exhibit T – Transcription of Investigatory Interview with Jody Picard

Exhibit U – Transcription of Investigatory Interview with Donna Formato

Exhibit V – Transcription of Investigatory Interview with Tina Gomes

Exhibit W – Public Works Line Item Explanations

Exhibit X- C&C Concrete Invoice Analysis

Exhibit Y – Tina Gomes Additional Documents

Exhibit Z – Google Maps

Exhibit AA – Gomes Payroll Records

Exhibit BB– Chief Management Analyst Job Description

Exhibit CC – Personnel Rules – Behavior of Employees - Section 2(G)

Signature Page

Name of Investigator	Name of Investigator
Michelle Langston	Justin Richardson
Signature of Investigator	**Signature of Investigator**
Michelle Langston	
Date of Report	**Date of Report**
10/10/2025	10/10/2025