AGENDA PACKET

SPECIAL MEETING OF THE CITY COUNCIL
MONDAY, SEPTEMBER 29, 2025 6:30 PM

EVERETT CITY HALL, 484 BROADWAY, CITY COUNCIL CHAMBERS, 3RD FLOOR
EVERETT, MA 02149

Posted in accordance with the provisions of Mass. General Laws Chapter 30A- Sections 18-25

on 9/22/2025 **at** 4:55 P

Attest:

Assistant City Clerk

RECEIVED
CITY CLERK'S OFFICE
EVERETT, MA
2025 SEP 22 P 4: 55

AGENDA

SPECIAL MEETING OF THE CITY COUNCIL
MONDAY, SEPTEMBER 29, 2025 6:30 PM

EVERETT CITY HALL, 484 BROADWAY, CITY COUNCIL CHAMBERS, 3RD FLOOR
EVERETT, MA 02149

ROLL CALL

PLEDGE OF ALLEGIANCE

PUBLIC PARTICIPATION

UNFINISHED BUSINESS

1. **C0292-25** Resolution/s/ Councilor Stephanie Martins

   That the forensic auditor from MDD present the current findings of the audit in compliance with the Office of The Inspector General's recommendations

ADJOURNMENT

www.cityofeverett.com
(All agendas and reports can be obtained on City of Everett Website)

Respectfully submitted:

Michael J. Mangan

Legislative Aide
Everett City Council Office

City of
Everett
Massachusetts

C0292-25

To: **Mayor and City Council**

From: **Councilor Stephanie Martins**

Date: September 8, 2025

Agenda Item:
That the forensic auditor from MDD present the current findings of the audit in compliance with the Office of The Inspector General's recommendations

Background and Explanation:

Attachments:

A Davies Company

Item Number 1

Everett City Council Presentation

Longevity Payments

September 29, 2025

MDD Timeline

April 16, 2025: MDD Executed Letter of Engagement

April 28, 2025: MDD provided request for information

May 9, 2025: MDD received initial information from the City

May 21, 2025: MDD provided follow up request as certain items were not initially provided by the City

MDD Timeline *(Continued)*

May 21, 2025: MDD received the additional information

August 11, 2025: Based on MDD review, MDD sent inquiry to City for explanations of various transactions

September 9, 2025: MDD sent follow up to August 11th inquiries which had not been answered, and a summary of our findings requesting the City's input

September 22, 2025: City responded to September 9th inquiries

MDD Payroll Scope

- **Determine all Payments to Mr. DeMaria Fiscal 2016-2025**
  - Obtained W2's for Carlo DeMaria
    - Verified W2 amounts to payroll register to confirm accuracy of W2.
    - Payroll Register also allowed determination of classification of wages:
      - Salary, Stipend, Longevity, Other.

MDD General Ledger Analysis

- All expenses related to the "Mayors Office" are captured in General Ledger Account "121". MDD analyzed the detailed expenditures report for the following sub accounts within the 121 "Mayors Office";
    - Salaries 121-1-5111,
    - Longevity 121-1-5143,
    - Auto Allowance 121-1-5190
- This analysis confirmed Mr. DeMaria's W2 wages were recorded in the accounting system but within various accounts and sub accounts.

Payroll Registers – *2016 through 2025*

PER PAYROLL REGISTERS					PER EXPENDITURE REPORT	
Check Number	Check Type	Check Date	Gross Wages	Category / Acct Name	Account Number	Account name
219275	Regular	08/25/16	$ 7,600	Longevity	121-1-5143	Longevity
220254	Regular	10/06/16	30,000	Longevity	121-1-5143	Longevity
222284	Regular	01/12/17	30,000	Longevity	121-1-5143	Longevity
228704	Regular	01/11/18	40,000	Longevity	121-1-5143 to 121-1-5111	Longevity transfer to Salaries
234385	Regular	01/10/19	40,000	Longevity	121-1-5111	Salaries
240432	Regular	01/09/20	40,000	Longevity	121-1-5111	Salaries
999026	Manual	01/21/21	20,000	Longevity	152-1-5151	Employee Buy Back
999031	Manual	04/29/21	20,000	Longevity	152-1-5151	Employee Buy Back
588592	Regular	07/07/22	1,700	Longevity	121-1-5190	Auto Allowance
741279	Regular	11/16/23	31,664	Other Earnings / Supp	121-1-5111	Salaries
Total Gross Wages - Potential Longevity			$ 260,964			

SOURCE: City of Everett Payroll Registers and Carlo DeMaria Jr Federal W-2 Forms (2015 - 2025)

MDD
A Davies Company

MDD Disbursement Analysis

- MDD requested City of Everett to generate a disbursements log by payee for all departments.
- MDD has provided a list of all payments made and recorded in the General Ledger [next slide] into account 121 Mayors Office.
    - MDD cannot opine on reasonableness of charges
    - MDD can confirm that all transactions recorded as payments to Carlo DeMaria, Stacey DeMaria, Dolores Lattanzi have been accounted for in our analysis.

Major Annual Disbursements – *Top 20 Vendors*

Item Number 1

Account / Vendor	Summary of Annual Fiscal Year Expenditures by Vendor (Department 121 - Mayors Office)										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
Top 20 Vendors											
Advocate Newspaper	48,162	51,360	41,155	41,599	63,211	63,848	80,248	96,291	94,643	64,380	644,897
Independent	20,285	15,638	18,400	25,339	29,301	33,879	35,955	42,329	34,385	23,005	278,516
Regan Communications	-	25,000	75,000	25,000	-	-	30,000	-	40,675	10,000	205,675
Big Smile	4,500	17,700	26,200	16,425	6,800	10,450	13,100	18,570	16,358	12,188	142,290
Metropolitan Area	665	10,000	10,000	10,000	27,500	-	15,000	15,000	15,000	-	103,165
Mass Municipal Assoc	10,738	10,684	11,317	11,046	11,322	11,732	-	1,070	17,674	-	85,583
Anthonys Of Malden	-	8,400	19,250	-	23,400	-	-	-	24,406	450	75,906
For Kids Only	-	-	68,274	600	-	-	-	-	-	-	68,874
Citizens Bank	-	495	5,891	25,907	5,912	3,839	4,190	7,629	6,728	3,140	63,732
Moreira Inc	375	790	578	304	60,546	197	480	-	-	-	63,269
Everett Leader	20,206	25,955	15,243	-	-	-	-	-	-	-	61,403
Dekra-Lite Industries	-	-	-	-	-	-	-	-	-	50,911	50,911
Consultecon Inc	-	-	-	49,500	-	-	-	-	-	-	49,500
Moon Dog Inc.	-	-	45,000	-	-	-	-	-	-	-	45,000
Roselli Clark &	-	-	-	-	-	44,963	-	-	-	-	44,963
Perfect Parties Usa	7,525	2,736	8,550	5,240	8,630	-	-	5,923	1,525	3,881	44,010
Umass Boston	25,000	-	15,000	-	-	-	-	-	-	-	40,000
Municipal Resources	-	-	-	-	-	35,588	1,755	-	-	-	37,343
Chase Canopy	-	3,494	12,211	6,718	10,605	-	4,115	-	-	-	37,144
John Cave	-	2,000	3,900	3,900	3,900	-	6,700	5,000	5,000	6,100	36,500
Carlo Demaria Jr	6,799	7,928	2,602	1,941	187	-	-	-	516	730	20,703
Dolores Lattanzi	904	362	252	241	244	203	282	166	-	-	2,653

SOURCE: Annual Disbursements Detail

MDD
A Davies Company

MDD Credit Card Analysis

- MDD analyzed all credit card activity for City of Everett cards.
- 8 cards including one in Mr. DeMaria's name.
- Mr. DeMaria's annual activity was $2-$4K per year except in 2023 was $25K.
- Detail by transaction for all 8 cards is available as separate MDD workpaper

MDD
A Davies Company

Annual Credit Card Transactions – *2018 through 2025* Item Number 1

City of Everett - Credit Card Transaction Details									Grand Total
Date / Year	Carlo DeMaria Jr	Allison Jenkins	Domenico D'Angelo	Eric Demas	Monica Ford	Robert Moreschi	Rocco Pesce	Steve Supino	
2018	$ 2,450.54	$ -	$ 2,878.37	$ 1,895.71	$ -	$ 24,056.21	$ -	$ 2,143.50	$ 33,424.33
2019	2,008.63	-	8,800.00	13,310.62	-	44,108.98	-	3,348.56	71,576.79
2020	165.48	-	-	12,108.25	-	55,698.77	19,354.74	1,792.48	89,119.72
2021	1,770.00	-	-	14,016.39	-	40,520.07	9,529.22	-	65,835.68
2022	4,318.88	-	-	17,112.00	19,916.84	27,908.21	-	-	69,255.93
2023	25,005.55	16,760.34	-	24,061.82	63,034.70	2,599.41	-	-	131,461.82
2024	4,604.88	129,324.18	-	15,528.45	31,870.48	-	-	-	181,327.99
2025 (Jan - Apr)	3,902.62	8,964.37	-	14,550.28	22,977.34	-	-	-	50,394.61
Total	$ 44,226.58	$ 155,048.89	$ 11,678.37	$ 112,583.52	$ 137,799.36	$ 194,891.65	$ 28,883.96	$ 7,284.54	**$ 692,396.87**

MDD
A Davies Company

Annual Credit Card Transactions – *2023 Detail*

Item Number 1

Date	Carlo DeMaria Jr. 2023 CC Transactions	
	Description	Amount
January		
01/06/23	D J'Wall-St-Journal	$ 8.00
01/09/23	Boston Globe Subcrpt	27.72
01/18/23	TST 'Davios Steakhouse	82.18
01/19/23	Uber Trip	32.39
01/20/23	Uber Trip	3.00
01/20/23	Uber Trip	19.36
01/20/23	Uber Trip	20.20
01/20/23	LSF National Airport	46.75
01/20/23	Uber Trip	50.74
01/20/23	St. Regis Hotel	1,497.14
Subtotal		1,787.48
February		
02/05/23	D J'Wall-St-Journal	8.00
02/06/23	Boston Globe Subcrpt	27.72
Subtotal		35.72
March		
03/05/23	WSJ/Barrons Subscripti	38.99
03/06/23	Boston Globe Subcrpt	27.72
03/29/23	Online Jobs Ads Indeed	50.93
03/30/23	VPNE Pking-One Financi	43.00
Subtotal		160.64
April		
04/01/23	Online Jobs Ads Indeed	51.89
04/03/23	Boston Globe Subcrpt	27.72
04/06/23	WSJ/Barrons Subscripti	38.99
04/10/23	Online Jobs Ads Indeed	537.63
04/16/23	Online Jobs Ads Indeed	546.13
04/17/23	Jet Blue	26.00
04/17/23	Jet Blue	667.80
04/18/23	Society For Human Resource	244.00
04/19/23	Uber Trip	6.73
04/19/23	Uber Trip	44.93
04/19/23	Matsutake Sushi	49.80
04/20/23	BLT Steak	61.70
04/20/23	Uber Trip	72.76
04/20/23	St. Regis Hotel	1,066.76
04/21/23	Online Jobs Ads Indeed	535.50
Subtotal		3,978.34
		Continued

Date	Carlo DeMaria Jr. 2023 CC Transactions	
	Description	Amount
May		
05/01/23	Boston Globe Subcrpt	27.72
05/01/23	Online Jobs Ads Indeed	257.95
05/03/23	WSJ/Barrons Subscripti	38.99
05/08/23	Jet Blue	53.00
05/08/23	Jet Blue	432.29
05/19/23	Wequassett Resort And	23.36
05/19/23	Wequassett Resort And	58.42
05/22/23	Society For Human Resourc	244.00
05/22/23	Society For Human Resourc	1,395.00
05/22/23	Society For Human Resourc	1,395.00
05/24/23	JW Marriot Riverside	403.76
05/24/23	JW Marriot Riverside	403.76
05/29/23	Boston Globe Subcrpt	27.72
Subtotal		4,760.97
June		
06/02/23	WSJ/Barrons Subscripti	38.99
06/05/23	Paypal 'COURSE21	149.00
06/06/23	Fredpryor Careertrack Missio	249.00
06/06/23	Fredpryor Careertrack Missio	249.00
06/06/23	Fredpryor Careertrack Missio	249.00
06/06/23	Fredpryor Careertrack Missio	249.00
06/17/23	Indeed Jobs	535.50
06/18/23	Resturant Depot.com	943.85
06/20/23	Paypal 'BASS BOSTON	178.13
06/26/23	Boston Globe Subcrpt	27.72
06/29/23	Resturant Depot.com	310.29
06/30/23	WSJ/Barrons Subscripti	38.99
Subtotal		3,218.47
July		
07/01/23	Indeed Jobs	59.50
07/11/23	Paypal 'MMA	75.00
07/11/23	Paypal 'MMA	75.00
07/17/23	EEOC Miscellaneous Col	1,699.00
07/17/23	EEOC Miscellaneous Col	1,699.00
07/19/23	AMTRAK	1,094.00
07/24/23	Boston Globe Subcrpt	27.72
07/28/23	WSJ/Barrons Subscripti	38.99
07/29/23	Indeed Jobs	541.88
Subtotal		5,310.09
		Continued

Date	Carlo DeMaria Jr. 2023 CC Transactions	
	Description	Amount
August		
08/03/23	Massachusetts Municipa	185.00
08/03/23	Massachusetts Municipa	185.00
08/08/23	Paypal 'COURSE21	179.00
08/08/23	Sea Crest Beach Hotel	227.75
08/08/23	Sea Crest Beach Hotel	227.75
08/17/23	EB Geoff Beckwiths Re	55.00
08/17/23	LSF Legal on the Mysti	80.27
08/19/23	Readyrefresh/Waterserv	45.13
08/21/23	GNC Boston Globe Subs	27.72
08/23/23	TLF Flowers By Lorrain	100.18
08/25/23	WSJ/Barrons Subscripti	38.99
Subtotal		1,351.79
September		
09/01/23	Indeed Jobs	108.38
09/05/23	EBH Garden Café/Bar	107.75
09/18/23	GNC Boston Globe Subs	27.72
09/21/23	Sea Crest Beach Hotel	28.62
09/21/23	Sea Crest Beach Hotel	28.62
09/22/23	WSJ/Barrons Subscripti	38.99
Subtotal		340.08
October		
10/01/23	Indeed Jobs	162.56
10/03/23	WPY Joint Committee	205.50
10/03/23	WPY Joint Committee	1,000.00
10/16/23	GNC Boston Globe Subs	27.72
10/19/23	Ready Refresh/Waterserv	33.45
10/20/23	WSJ/Barrons Subscripti	38.99
Subtotal		1,468.22
November		
11/01/23	Indeed Jobs	162.56
11/13/23	GNC Boston Globe Subs	27.72
11/15/23	Indeed Jobs	531.47
11/17/23	D J'Wall-St-Journal	38.99
11/21/23	Ready Refresh/Waterserv	94.99
11/27/23	Indeed	551.44
11/30/23	City Place Garage	16.00
Subtotal		1,423.17
		Continued

Date	Carlo DeMaria Jr. 2023 CC Transactions	
	Description	Amount
December		
12/01/23	Indeed	55.25
12/01/23	Indeed	506.55
12/11/23	GNC Boston Globe Subs	27.72
12/15/23	D J'Wall-St-Journal	38.99
12/21/23	Indeed	542.07
Subtotal		1,170.58
2023 Annual Total		$ 25,006.55

MDD
A Davies Company

MDD Expense Report Analysis

Item Number 1

- MDD received expense reports for Mr. DeMaria, Ms. Lattanzi, Ms. DeMaria
- Invoices in support of the expense only have 5 year history

MDD
A Davies Company

Expense History – Carlo DeMaria Jr.

Item Number 1

City of Everett - Invoice and Check History for Carlo DeMaria Jr.

Date	Warr #	PO #	Effective Date	Check #	Amount
09/04/14	40w	8375	09/30/14	435856	$ 902.70
01/25/15	109v	10630	02/17/15	438874	842.13
03/21/15	140v	11587	04/16/15	439984	905.97
05/14/15	184v-15	12438	06/30/15	442092	60.00
05/17/15	75w	15905	11/30/15	445246	220.60
09/11/15	75w	15902	11/30/15	445246	417.50
11/16/15	84v	16212	12/15/15	445663	220.60
01/11/16	110w	16593	01/28/16	446455	650.00
01/11/16	110w	16594	01/28/16	446455	346.20
01/22/16	118v	16791	02/16/16	446842	1,703.49
01/24/16	124w	17223	02/29/16	447042	776.90
05/11/16	165v2	18360	05/12/16	448573	800.00
06/28/16	193v	19158	06/30/16	450105	1,664.01
10/07/16	70w	21888	11/30/16	453877	650.00
10/07/16	70w	22016	11/30/16	453877	339.52
01/25/17	112w	22782	01/25/17	455077	1,543.21
04/12/17	162w	24159	04/27/17	457376	61.30

Continued

City of Everett - Invoice and Check History for Carlo DeMaria Jr. *(Continued)*

Date	Warr #	PO #	Effective Date	Check #	Amount
04/06/17	169v2	24328	05/03/17	457537	$ 800.00
06/01/17	193v	24726	06/15/17	458492	283.65
06/27/17	201w	24329	06/29/17	458751	3,672.84
04/21/17	211v	25506	06/30/17	459350	411.92
06/28/17	211v	25396	06/30/17	459350	165.63
01/21/18	101w	29634	01/31/18	464312	852.48
04/09/18	143v	30924	04/17/18	466339	875.00
04/09/18	175v	31873	06/14/18	467763	875.00
01/18/19	98w	36417	01/31/19	473879	294.64
03/26/19	141v	37496	04/09/19	475490	1,645.90
12/23/19	91v	42979	01/16/20	483115	186.60
06/13/22	226v	57626	06/30/22	601882	2,067.62
08/14/23	24-36v	66751	08/31/23	612740	485.29
04/02/24	24-409v	71189	04/16/24	618403	31.00
11/13/24	25-103c	75316	11/27/24	624058	601.19
10/28/24	25-103c	75320	11/27/24	624058	128.87
					$ 25,481.76

SOURCE: 1. 92036-CARLO DEMARIA JR

MDD
A Davies Company

Expense History – Dolores Lattanzi

City of Everett - Invoice and Check History for Dolores Lattanzi

Date	Warr #	PO #	Effective Date	Check #	Amount
12/16/2013	110v	3143	01/16/2014	429909	$ 27.96
05/17/2014	195w	6448	06/30/2014	433578	31.91
06/11/2014	195w	6438	06/30/2014	433578	59.50
06/26/2014	199v 14	6628	06/30/2014	433745	6.39
08/18/2014	35v	8021	09/16/2014	435675	72.36
09/15/2014	40w	8552	09/30/2014	435876	73.75
11/02/2014	63v	9405	11/18/2014	436992	76.31
11/24/2014	79v	9724	12/16/2014	437758	779.19
12/01/2014	79v	9787	12/16/2014	437758	31.07
01/08/2015	102w	10364	01/29/2015	438502	100.00
03/12/2015	133w	11260	03/31/2015	439843	19.35
03/13/2015	133w	11273	03/31/2015	439843	74.82
03/30/2015	154v	11685	05/18/2015	440785	71.06
07/23/2015	14v	13895	08/18/2015	443022	40.48
08/27/2015	33v	14462	09/15/2015	443718	375.29
08/20/2015	33v	14463	09/15/2015	443718	322.82
11/07/2015	69v	15550	11/17/2015	444999	19.96
11/11/2015	75w	15829	11/30/2015	445268	19.08
11/23/2015	84v	15976	12/15/2015	445695	47.76
02/26/2016	134v	17393	03/15/2016	447462	78.28
10/10/2016	48v	21329	10/17/2016	452464	29.85
12/08/2016	90w	22335	12/29/2016	454577	26.98
01/06/2017	97v	22557	01/17/2017	454947	101.86
02/01/2017	119v	22921	02/15/2017	455639	35.36
02/14/2017	127w	23143	02/28/2017	455860	63.90
02/13/2017	137v	23100	03/16/2017	456381	50.11
04/20/2017	162w	24203	04/27/2017	457403	23.75
05/16/2017	184w	24600	05/31/2017	458054	29.90
06/29/2017	211v	25407	06/30/2017	459377	41.99
08/02/2017	14v	26483	08/14/2017	460272	54.85

Continued

City of Everett - Invoice and Check History for Dolores Lattanzi *(Continued)*

Date	Warr #	PO #	Effective Date	Check #	Amount
09/02/2017	27v	27117	09/14/2017	460938	$ 11.94
09/25/2017	44v	27513	10/16/2017	461746	33.98
11/13/2017	68w	28661	11/30/2017	462757	11.95
12/31/2017	94v	29371	01/18/2018	464080	11.94
03/30/2018	143v	30858	04/17/2018	466374	7.96
04/17/2018	150w	31026	04/30/2018	466723	15.62
04/19/2018	150w	31056	04/30/2018	466723	57.71
06/25/2018	189v	32272	06/30/2018	468827	46.00
11/16/2018	66w	35449	11/29/2018	472497	29.85
12/03/2018	75v	35799	12/17/2018	472942	22.34
01/22/2019	98w	36395	01/31/2019	473904	15.92
02/23/2019	123v	37135	03/14/2019	474895	94.98
04/08/2019	149w	37653	04/30/2019	476098	77.47
09/17/2019	36w	41263	09/30/2019	480488	39.80
01/03/2020	91v	43057	01/16/2020	483144	115.88
02/03/2020	109v	43518	02/18/2020	484003	21.10
02/21/2020	124v	43902	03/16/2020	484728	23.88
04/28/2020	151v	44572	05/18/2020	485880	43.47
09/02/2020	27v	46526	09/15/2020	488407	33.83
01/23/2021	102v	48759	02/16/2021	491179	168.90
09/29/2021	058v	53478	10/19/2021	496613	78.38
12/18/2021	120v	55016	01/18/2022	498759	29.90
06/28/2022	236v	57906	06/30/2022	602466	173.43
10/19/2022	23-80v	60598	10/31/2022	605085	147.90
10/20/2022	23-97v	60634	11/15/2022	605435	38.78
12/01/2022	23-117v	61485	12/15/2022	606178	64.16
11/22/2022	23-117v	61233	12/15/2022	606178	14.90
03/24/2023	23-196v	63407	04/18/2023	608871	112.50
12/19/2024	25-135c	75770	01/15/2025	625139	344.85
					$ 4,675.21

SOURCE. 1738-DOLORES LATTANZI

MDD

A Davies Company

City's Response to MDD Inquiries: Responses in red

Item Number 1

- Why was the $40,000 payment transferred from the longevity account (121-1-5143) to the salary account (121-1-5111) on January 11, 2018?
    - The amount budgeted in FY18 in the Mayor's Office Budget was $30,000. This amount was predicated on the number of terms completed by the mayor as of calendar year 2017. In November 2017, Mayor DeMaria was re-elected and when his longevity payment in FY2018 became due in January 2018, he had completed four (4) mayoral terms and was owed longevity in the amount of $40,000. The longevity payment issued in January 2018 was charged against longevity initially. When accounts were being reconciled, the longevity payment was transferred to the salaries line item because the amount owed to the mayor was greater than the budgeted amount. The payment was subsequently charged against salaries under the same department, which allowed for the department of the Mayor's Office to remain balanced.

City's Response to MDD Inquiries: Responses in red *(Cont. 2 of 3)*

- Why were the two $20K checks (999026 and 999031) issued to Mayor DeMaria from the manual checkbook? Why were they labeled as longevity payments on the payroll register but recorded to the employee buyback account in the system (152-1-5151) instead of the longevity account?
  - The manual check amounts were for longevity and reflect two (2) payments of $20,000 each for a total of $40,000 in longevity payments. The payroll system in place at that time did not have the capacity to adjust payroll withholding to reflect a supplemental payment for longevity. The manual check process was used to manually calculate the correct withholding amount for a supplemental payment. The manual check amounts paid were entered into the payroll system to ensure proper reporting to the IRS and DOR. The manual check process did not result in any unwarranted compensation or tax benefits for the mayor.
  - The payments were recorded clearly to reflect that they were longevity payments for the mayor. There was not an amount budgeted in the mayor's office for his longevity payment(s). The payments were budgeted to be paid from the employee buy back account from which other large non-salary compensation payments were made, such as those owed under collective bargaining agreements.

MDD
A Davies Company

City's Response to MDD Inquiries: Responses in red *(Cont. 3 of 3)*

- Why was there a longevity payment for $1,700 on July 7, 2022 recorded as auto allowance on the general ledger account 121-1-5190?
  - The longevity payment on July 7, 2022 was the amount that was owed to the mayor under the longevity ordinance had been revised by the Everett City Council in 2022. The $1700 payment was erroneously coded as an auto allowance. This was a clerical error in coding; however, the amount was correct under the revised longevity ordinance.
- Why did Mayor DeMaria receive $31,664 coded "supp" on November 16, 2023?
  - The "SUPP" term denotes compensation that was owed to the mayor and paid in a check in addition to his regular salary that was listed under "REGSAL." The "SUPP" code was used to reflect the amount that was included in the check for $31,664 that was compensation owed to the mayor for prior cost of living (COLA) increases that he was owed per ordinance, but that had not been paid at the time he had been allowed to collect them.
- Why are payments coded as "Stipends" in the payroll register and what are they related to?
  - With respect to the mayor's compensation, his "stipend" payments are payments to the mayor for amounts budgeted for car allowance.

MDD
A Davies Company

Other

- Additional workpapers are available
- Findings are based on a defined scope as outlined in MDD Engagement letter

MDD
A Davies Company