



# *Town of Colchester, Connecticut*

127 Norwich Avenue, Colchester, Connecticut 06415

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Bernie Dennler, First Selectman

March 28, 2024

**VIA OVER NIGHT DELIVERY,**  
**REGULAR U.S. MAIL**

And Via E-Mail [REDACTED]

Mary Williamson  
[REDACTED]

Re: *Investigation of Allegations of Misconduct  
and Opportunity to Respond*

Dear Ms. Williamson:

The purpose of this memorandum is to notify you of certain allegations that have been made regarding your conduct and to provide you with an opportunity to respond to these concerns before the Town decides what, if any, disciplinary action should result. The Town has provided you with various opportunities to meet with an investigator but you have refused, claiming that any such investigation must be stayed pending the outcome of charges that you have filed with the State Board of Labor Relations against the Town. Nothing in the law provides for any stay of proceedings as you have claimed and, furthermore, nothing prevents the Town from completing its investigation into the charges against you. This will be your final opportunity to partake in this investigation. More specifically, the following has been alleged:

1. Failure to perform timely execution of core duties of the Director of Finance including:
  - a. Failure to balance payroll cash accounts in a timely fashion:
    - i. As of December 15, 2023 (shortly before you were placed on administrative leave), the available cash balance after payroll was -13,746,036.68. (Attachment A)
  - b. Failure to post revenue in a timely fashion
    - i. Ambulance revenue had not been posted since May 2023
    - ii. STIF investment income revenue had not been posted since March 2023; and

- c. Failure to perform bank reconciliations in a timely fashion
  - i. Despite the Town contracting with temporary help via Robert Half, bank reconciliations were not brought current and continued to fall behind.

2. Your compensation for unused vacation, holiday, and personal time hours between November 12, 2023 and November 25, 2023:

- a. For the payroll date December 1, 2023, you submitted a signed timesheet showing 80 hours of straight time worked. This was signed by yourself and by me as First Selectman and given to your payroll assistant. However, you were paid for 80 hours of straight time, plus 120 hours vacation, 8 hours floating holiday, and 8 hours personal time. (Attachment B)

Records show that your payroll assistant entered the time as submitted. However, records also show that your user account was used to modify the submission to add the additional time.

3. The circumvention of the Town's Purchasing Policy and practices by authorizing purchases for the Fire Department between May and June 2023 without the knowledge or approval of the department head (Fire Chief):

- a. Purchases shown in Attachment C were made on behalf of Fire Lieutenant Chris Bellantone. These purchase orders appear to have been created by you or at your direction - rather than at the direction or involvement of the Fire Chief or his administrative assistant. Mr. Bellantone's position did not authorize him to make purchases.

Please explain the following:

- *Why did you authorize or create purchase orders on behalf of a non-management employee without the knowledge or involvement of the Department Head (Fire Chief) charged with overseeing this department (Fire Department)*

4. Your failure to pay the employee portion of the health insurance contribution:

- a. You never paid any share of the employee portion of the health insurance contribution throughout your employment with the Town, until this was rectified while you were on paid administrative leave.

5. IRS Payroll Tax Issues

- a. On August 28, 2023, the IRS sent notice to the Town of Colchester Finance Department regarding the underpayment of employee tax deposits by the Town of Colchester. The notice included warning that the Town may owe \$5,054 as a failure-to-pay penalty, \$28,429 as a failure to make a proper tax deposit penalty, and \$5,904 in interest charges. (Attachment D)

As the Town continued to receive notices regarding these payments and met with IRS Investigators in March 2024 to correct these issues, it is clear that you did not correct the issues noted by the IRS. Further, at no point since I took office did you alert me as First Selectman to this serious outstanding issue which was only discovered when going through papers on your desk after you were placed on administrative leave in December 2023.



Before I decide what, if any, actions are appropriate as a result of these allegations I want to give you a final opportunity to respond to them. Please provide me with your written response to each of these allegations no later than **Friday, April 5, 2024**. After I receive your written responses to the allegations referenced above, I will share them with the investigator handling this matter on behalf of the Town, who may need to meet with you (and your attorney should you so desire) to discuss them.

Please let me know if you have any questions regarding this correspondence.

Sincerely,



Bernie Dennler  
First Selectman

cc: Personnel File  
Maura Malliet