

**DRAFT**  
STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

**SPECIAL MEETING MINUTES**  
West Haven Subcommittee of the MARB

**Meeting Date and Time:** Thursday, February 27, 2025, 9:00 AM

**Meeting Location:** This Meeting will be a Virtual Meeting only.  
Meeting materials may be accessed at the following website:  
[Municipal Accountability Review Board \(ct.gov\)](https://municipalaccountabilityreviewboard.ct.gov)

**Call-In Instructions:** Meeting participants may use the following telephone number and access code:  
Telephone Number: (860) 840-2075  
Meeting ID: 744 606 479 #

**Members in Attendance:** Kimberly Kennison (Secretary of OPM Designee), Kevin Alvarez (Treasurer-Designee), Stephen Falcigno, Thomas Hamilton, Susan Weisselberg, and Robert White.

**Municipal Officials in Attendance:** Mayor Dorinda Borer, Rick Spreyer, Michael Gormany, David Taylor, and John Carano.

**OPM Staff in Attendance:** Gareth Bye, Bill Plummer, Michael Reis, John Mehr, Simon Jiang, Rachel Moser, Erika Olsen, and Lori McLoughlin.

**Attorney General Staff in Attendance:** James Caley, Assistant Attorney General.

**Protiviti Staff in Attendance:** Charles Dong, Zachery Unger, and Sharon Chung.

I. Call to Order & Opening Remarks

Ms. Kennison called the TEAMS meeting to order at 9:03 am and asked for a hard stop at 9:50 AM in order for attendees of this meeting to be able to attend the full MARB Meeting at 10:00 AM.

II. Approval of Minutes

a. February 11, 2025, Special Meeting

Mr. Alvarez made a motion to approve the February 11, 2025, Special Meeting Minutes with a second by Ms. Weisselberg. The motion was unanimously approved.

III. City of West Haven

a. Review, Discussion and Possible Action

i. West Haven Tier IV Draft Criteria for release from MARB oversight

Secretary Beckham has requested that a subcommittee member provide a summary of this meeting to the full MARB, Ms. Kennison asked if Mr. Hamilton could please do it and Mr. Hamilton agreed.

Ms. Kennison stated that at the February 11th meeting of the subcommittee, the members requested that a public meeting be held with the City of West Haven (the City), which is the reason for this meeting today. The Subcommittee has received copies of the following as part of the discussion to determine the criteria that the City is required to meet to be released from MARB oversight.

1. Draft Tiers Designation Retention Report for Tiers IV Municipalities - PA 24-132.
2. Draft Criteria for MARB Determination of Sound Financial Practices.
3. Section 7-576f. (a) Retention of Designation as a Tier I, II, III, or IV municipality. (b) Requirements for ending designation. (c) Termination of tier designation or redesignation to lower tier.
4. A copy of the City of West Haven Audited Annual Financial Reports for the year ending June 30, 2024, that included the Annual Financial Report, the Federal Single Audit, and the State Single Audit reports.

Ms. Kennison reviewed the above documents with the subcommittee members and the City. Mayor Borer stated that she provided commentary to the criteria.

Alvarez raised key questions regarding the City's position on meeting statutory criteria, intentions to exit the MARB, and potential reclassification under Tier II oversight. Mayor Borer confirmed the City's desire to exit the MARB without being placed in another oversight tier, as she believes the City has met the financial and governance criteria. She highlighted the City's commitment to strengthening governance and financial practices beyond MARB's requirements. The City has successfully delivered audits for fiscal years 2022 and 2023, as well as a timely fiscal year 2024 audit which cleared all material weaknesses. She emphasized the significance of the Protiviti tracker, monitoring the corrective action plan for auditing findings, which currently reflects the resolution for the significant deficiencies.

Ms. Kennison noted that the Protiviti tracker has not yet been updated with fiscal year 2024 audit findings and the management letter remains pending. She pointed out the outstanding findings related to compliance, particularly in grant management for both federal and state programs. Once the City's auditor issues their management letter findings, Protiviti will update the audit tracker for FY 2024 for MARB's review.

Mr. White recognized that the City has no jurisdiction over the two independent fire districts and expressed concern about the City's plan if one of the districts failed. He emphasized the need for a contingency plan.

Mayor Borer stated that the City has acknowledged the importance of ensuring uninterrupted fire services despite financial challenges. If, in the future, a district is unable to provide services, the Mayor will work with the finance department or the State for financial assistance.

Mr. Hamilton agreed with Mayor Borer that the list of criteria for evaluating financial soundness should be more defined and linked to statutory requirements. However, he expressed concerns over the significant deficiency in Audit Reports, unfunded liabilities and uncertainty around police pension litigation.

Mr. Alvarez supported considering audit findings but believed the board should not adopt rigid criteria. He believed the OPEB liabilities issue is a long-term concern beyond MARB's scope and proposed that the subcommittee make recommendations rather than binding criteria, allowing the full board discretion in decision-making.

Mr. White and Mr. Falcigno echoed Mr. Hamilton's concern regarding police pension litigation.

Mayor Borer emphasized that while past deficiencies exist, the City is now engaging in sound financial practices, especially with recent improvements like updated audits. She acknowledged that unfunded pension liabilities are a common challenge for many municipalities. The City's five-year plan is on track to address these liabilities. Finally, she emphasized that the City has made significant progress under MARB oversight, including bond rating upgrades, audits, and a healthy fund balance with MARB's financial assistance. She questioned the need for continued oversight, given the City's progress.

Ms. Kennison raised concerns about the City's inability to make informed decisions about pension issues due to lack of information, specifically referring to the absence of updated pension evaluations.

Mr. Alvarez expressed the need for legal counsel to provide an update to the MARB regarding the pending police pension litigation/mediation. He commended the City's progress and questioned whether continued oversight was justified, as the City has demonstrated strong financial and governance practices.

Mr. White suggested that the City develop a plan for the fire districts and believes any pushback by the City could delay progress.

Mr. Hamilton acknowledged that the discussion was robust, but there was no unanimous agreement on specific criteria for releasing the City from MARB oversight. He suggested that individual members should be allowed to express their views during the full board discussion.

#### IV. Adjourn

A motion to adjourn was made by Mr. Falcigno with a second by Mr. Alvarez. The motion carried unanimously. The meeting was adjourned at 9:54 AM.