



October 1, 2025

Mayor Joshua A. Garcia
City of Holyoke
536 Dwight Street
Holyoke, MA 01040

Dear Mayor Garcia:

Pursuant to G.L. c. 44, § 38, the Director of Accounts (hereinafter "Director") "may require of city, town, or district officials such action as will tend to produce uniformity of accounting systems and standards through the commonwealth." One such minimum standard is the reconciliation of cash accounts. Upon information provided by the City, Holyoke has not completed reconciliations of cash for fiscal years 2023 – the current period. This is contrary to the standards of the Director and has led, or will lead, to a series of financial predicaments for the City.

PLEASE BE ADVISED THAT you MUST complete all outstanding reconciliations within 60 days of the date of this letter. If the City fails to comply with this request, I may take actions permitted in G.L. c. 44, § 41 to ensure compliance, including by contracting for any services necessary or appropriate to do so. This includes contracting on behalf of the City for any professional or technical services necessary to perform said reconciliations. Further, the costs of the services shall be incurred by the Commonwealth, but payment shall be deducted by the State Treasurer, pursuant to section 20A of chapter 58, from any amount distributable or payable by the Commonwealth to the City.

Additionally, pursuant to G.L. c. 44, § 43, the Director "shall collect from the proper local authorities such other information pertaining to municipal affairs as in the director's judgment may be of public interest. All auditors, accounting officers and other officials and custodians of public money of cities and towns shall properly complete and promptly return all schedules required of them to the director."

Considering the aforementioned issue regarding reconciliations, and the authority granted to the Director, I request the following documents and records:

1. June 2023 treasurer's reconciled cash book
2. June 2023 banks statements to which the treasurer's cash book has been reconciled
3. June 2023 general ledger printouts (ending balances only) for all City cash accounts
4. Copies of the reconciliations for June 2023 between the treasurer's cash book and the bank statements
5. Copies of the reconciliation for June 2023 between the treasurer's cash book and the June 2023 general ledger
6. June 2024 treasurer's reconciled cash book
7. June 2024 banks statements to which the treasurer's cash book has been reconciled
8. June 2024 general ledger printouts (ending balances only) for all City cash accounts

9. Copies of the reconciliations for June 2024 between the treasurer's cash book and the bank statements
10. Copies of the reconciliation for June 2024 between the treasurer's cash book and the June 2024 general ledger

PLEASE BE ADVISED THAT you MUST furnish the herein requested documents within 60 days of the date of this letter.

The requested documents and records must be emailed to me at wagnerd@dor.state.ma.us and copied to Ken Woodland at woodlandk@dor.state.ma.us.

Please feel free to reach out to me with any questions at wagnerd@dor.state.ma.us.

Sincerely,



Deborah A. Wagner
Director of Accounts

Cc: Tanya Wdowiak, City Auditor
Rory Casey, City Treasurer
Tessa R. Murphy-Romboletti, City Council President
Dr. Yadilette Rivera Colon, Vice Chair, School Committee
Anthony Rassias, Deputy Director of Accounts
Jared Curtis, Western Regional Supervisor
Matthew Andre, Field Representative