

CHARLES C. KOKOROS
President
District 1

LELAND A. DINGEE
At Large

SEAN E. POWERS
At Large

CHARLES B. RYAN
At Large

JOHN C. MULLANEY
District 2



THOMAS M. BOWES
Vice President
District 3

HENRY N. JOYCE
District 4

RONALD E. DENAPOLI
District 5

PAUL "DAN" CLIFFORD
District 6

OFFICE OF THE TOWN COUNCIL

March 5, 2013

MINUTES

A meeting of the Town Council was held in the Horace T. Cahill Auditorium, Braintree Town Hall, on Tuesday, March 5, 2013 beginning at 7:30p.m.

Council President Kokoros was in the chair.

The Clerk of the Council conducted the roll call.

Present: Charles Kokoros, President
Thomas Bowes, Vice President
Leland Dingee
Sean Powers
Charles Ryan
John Mullaney
Henry Joyce
Paul Dan Clifford

Not Present: Ronald DeNapoli

Others: Edward Spellman, Finance Director
Michael Nelligan, Powers & Sullivan
Romina Mamelì, Powers & Sullivan
Joseph Powers, Town Clerk

CORRESPONDENCE

None

ANNOUNCEMENTS

- 009 13 Council President: Super Saturday's Recreational Program
- 010 13 Council President: Run for Charlotte
- 011 13 Council Joyce: Recreational Department – Upcoming Events
- 013 13 Council President: Retirement Celebration – Dr. Peter Kurzberg
- 014 13 Council President: Braintree Rotary Club – Safety Net Event

APPROVAL OF MINUTES

- **February 26, 2013**

Motion: by Councilor Bowes to approve minutes of February 26, 2013

Second: by Councilor Ryan

Vote: For (8), Against (0), Absent (1-DeNapoli)

CITIZEN CONCERNS/COUNCIL RESPONSE

None

OLD BUSINESS

- **006 13 – Council President: FY2012 Outside Auditor Management Letter, Reports on Federal Award Programs and Report on Examination of Basic Statements**

Michael Nelligan, Powers & Sullivan, reported that the Town's finances are healthy and well managed. During the audit period all department heads were fully cooperative and no audit adjustment were required. As he had reported in previous years, the bonding companies like to see the town's reserves at between 5 to 15 percent. Braintree reserves are in excellent shape at 12 percent.

Mr. Nelligan noted that in the Management Letter there was one significant deficiency: Treasury Operations – Treasurer's office has been operating with less than a full staff; Treasurer's position has turned over three times; and certain tasks have not been completed on a consistent basis including the timely postings of cash receipts to the general ledger and monthly reconciliations of cash and accounts receivables to the general ledger balances and to the Accountant's balances. Additionally, Mr. Nelligan commented on two other deficiencies; 1) Internal Control Policies and Procedures Manual; and 2) Identification and Reporting of Federal Awards.

Lastly, Mr. Nelligan updated members of future Government Accounting Standards (GASB) changes for pensions and Other Postemployment Benefits (OPEB).

Councilor Clifford asked Mr. Nelligan to expand on the comment noted on page 16, last paragraph, of the \$19.1 million in net assets that are subject to external restrictions and impact on the \$42 million of other postemployment benefits liabilities. Mr. Nelligan informed Council Clifford that he would have to obtain more detail on net assets and will forward him the information on Wednesday. Relative to the other postemployment benefits, Mr. Nelligan explained it represents a 30-year liability of unfunded benefits. Mr. Nelligan did note that Braintree is one of a handful of communities that have begun to set aside funds to begin to address this liability. At this time, funding OPEB is not mandated as the pension liability.

Councilor Joyce asked if town revenues are spread across several banks and are any of these banks local. Edward Spellman commented that funds are spread across several banks including local banks; Rockland Trust, Braintree Cooperative and Citizens Bank.

Councilor Bowes asked about the deficiency in recording grant awards and if these are a being properly document and are expended as designated. Mr. Spellman noted that many grants are federally funded however, are distributed by the State. The town is being more proactive in setting up the accounts ahead of time to identify the source properly. Mr. Spellman also noted that all grants are expended properly.

Councilor Ryan questioned if the new Treasurer knows what the top priorities are within the department. Mr. Spellman responded in the affirmative. He further explained that a new position was created in August, Treasurer/Accountant, and that position is responsible to record cash receipts on a daily basis and reconcile bank accounts in the new SoftRight system. Accounts have been reconciled through October and it is expected that everything will be up-to-date by June.

Councilor Joyce asked if the part-time position has now been eliminated. Mr. Spellman responded in the affirmative.

COMMUNICATIONS AND REPORTS FROM TOWN BOARDS

None

NEW BUSINESS

REFER TO COMMITTEE ON WAYS & MEANS

- **13 004 – School Department: Statement of Interest – East Middle School Project**

Motion: by Councilor Bowes to refer Order 13 004 to Committee

Second: by Councilor Ryan

Vote: For (8), Against (0), Absent (1-DeNapoli)

Council President Kokoros informed Members that there is one additional item that is not listed on the agenda that the Town Clerk is asking the Council to consider. After the start of the meeting the Town Clerk provided the Clerk of the Council a document, Ordinance Chapter 6-100, Dogs & Other Animals, that he asked be distributed to members. The Clerk of the Council distributed this document when it was introduced by the Council President.

Joseph Powers, Town Clerk, explained the he is requesting that current Ordinance Chapter 6-100, Dogs & Other Animals be referred to the Committee on Ordinance & Rules for any amendments or deletions to said Chapter so that the Town will come into compliance with Chapter 193 of the Acts of 2012 as adopted by the General Court. Mr. Powers stated that Chapter 193 went into effect on October 31, 2012 and it is different that the Towns Ordinance.

Councilor Dingee expressed his repeated concerns of same night action and asked why this request was not provided prior to the start of this meeting and when Mr. Powers first became aware of this issue. Mr. Powers stated that he first became aware of it in February via the Town Clerk's Association. He commented that he had spoken with the Town Solicitor on Monday with regard of introducing this request even though it was not listed on the public meeting notice. It was her opinion that since the meeting notice states "topics the Chair does not reasonably anticipate will be discussed" and the Chair was not aware of the issue prior to the meeting the item could be discussed. Mr. Powers stated that the request does not bind the Council; it only allows for it to be forwarded to Committee.

Motion: by Councilor Bowes to refer to Committee on Ordinance & Rules

Second: by Councilor Powers

Vote: For (7), Against (1-Dingee), Absent (1-DeNapoli)

ADJOURNMENT

It was unanimously voted to adjourn the meeting at 9:00p.m.

Respectfully submitted,
James M. Casey
Clerk of the Council

Documents provided for Meeting

- February 26, 2013 Minutes
- 006 13 – Council President: FY2012 Outside Auditor Management Letter, Reports on Federal Award Programs and Report on Examination of Basic Statements
- 13 004 – School Department: Statement of Interest – East Middle School Project