

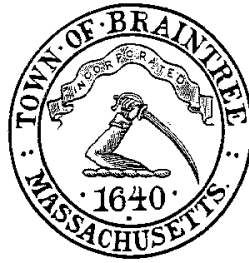
Sean E. Powers
President
At Large

Shannon L. Hume
At Large

CHARLES C. Kokoros
District 1

John C. Mullaney
District 2

Thomas M. Bowes
District 3



Charles B. Ryan
Vice President
At Large

Stephen C. O'Brien
District 4

Michael J. Owens
District 5

PAUL "DAN" CLIFFORD
District 6

OFFICE OF THE TOWN COUNCIL

- AGENDA -

February 13, 2017 • Horace T. Cahill Auditorium, Town Hall • Starting Time: 7:00PM

PLEDGE OF ALLEGIANCE/MOMENT OF SILENCE

ANNOUNCEMENTS

- None

APPROVAL OF MINUTES

- None

OLD BUSINESS

- 132 16 Council President: Town Auditor Position or take up any action relative thereto

NEW BUSINESS

- None

Topics the Chair does not reasonably anticipate will be discussed

UPCOMING MEETINGS:

Next Council Meeting is to be held on - **TUESDAY, February 28, 2017 @ 7:30pm**

ADJOURNMENT

City/Town Auditor Survey 1-4-17										
city_or_town	survey	survey_year	job_id	job_title	job_category	incumbents	hours_per_week	minimum_salary	maximum_salary	updated_at
Weymouth	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance		18	46800	46800	7/21/2014
Springfield	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	37	60803	79074	7/29/2016
Fall River	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	35	68970	85850	8/9/2016
Westfield	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	35	57137	95000	8/16/2016
Woburn	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	32		99119	6/23/2015
Brockton	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	35	85733	100277	7/15/2014
Marlborough	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	35	89613	100919	8/8/2016
Watertown	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	38	101427	101427	9/27/2016
New Bedford	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	40	83539	101900	6/30/2016
Lowell	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	35	89929	105630	7/19/2016
Somerville	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	40	97850	127922	7/29/2015
Waltham	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	35	111282	134367	7/14/2016
Cambridge	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	38	138984	138984	8/18/2014
MWRA	FY17 Benchmark Salary Survey	2017	3002	City Auditor / Town Auditor	Finance	1	37	111290	163182	8/31/2016



TOWN COUNCIL

TOWN AUDITOR

NATURE OF WORK:

The Town Auditor shall conduct, or cause to be conducted, financial and performance audits following government auditing standards as promulgated by the comptroller-general of the United States. The Town Auditor shall make periodic reports to the Town Council in such detail and with such frequency as the Town Council shall, by ordinance, by rule or by other vote, direct. All officials of the Town shall cooperate with the Town Auditor in the performance of this audit function. The Town Auditor shall have such other powers and duties as may be provided by the charter, by ordinance or by other vote of the Town Council.

The Auditor will conduct financial and operational/performance audits of Town agencies/departments and provide regular reports to the Town Council.

SUPERVISION:

Reports to the President of the Town Council (*directly*) AND All Councilors (*indirectly*)

JOB ENVIRONMENT:

Works under typical office conditions with minimal physical effort.

ESSENTIAL FUNCTIONS:

(The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Duties are not necessarily in order of importance or frequency of performance.)

- Performs all duties of the Town Auditor as described in **Chapter 189 of the Acts of 2005**, also known as the "Braintree Charter or "The Charter".
- Conducts performance, operational, and financial audits. Issues detailed audit reports to the Town Council, for the Council to develop an action plan on each audit issue.
- Works with the Town's Chief Financial Officer in the review of current internal controls and the design, development and implementation of enhanced controls.
- On an ongoing basis, examines and reviews incoming and outgoing cash flow of the Town by obtaining evidentiary documentation (e.g. receipts, purchase orders, invoices, etc.)
- Provides analysis to the Councilors on the Mayor's proposed operating and capital budgets. Reviews/analyzes each financial measure proposed by the Mayor and provides a detailed recommendation to the Town Council.
- Conducts special projects and analyses as requested by the Councilors; for example, identifying cost components and cost drivers of various programs, expenditure trend analysis and comparative analyses of revenue and expenses.
- Coordinates the annual third-party independent audit of the Town's books and records resulting in the certification of the Town's annual financial statement. Recommends to the Council the hiring of a third-party independent audit firm and the supporting criteria for the recommendation.
- Reviews the total Town cash reconciliation between the treasurer and the accountant and the data provided to the Dept. of Revenue. This includes all bank accounts, investments and trust funds.
- Conducts an annual physical inventory of any and all Town-owned assets. Reconciles the inventory to Town capital asset records and department procurements back up.

- Attends meetings as requested by the Town Council and the Ways and Means Sub Committee, especially during budget discussions.
- Acts as the Town Council liaison with the administration regarding all financial issues (e.g. appropriation requests, expenditures, etc.) to be discussed during Town Council meetings.
- Reviews certain data prepared by the Assessor's office including the tax rate, recapitulation, tax levy limitation, tax burden shift worksheets, tax classifications and department of revenue estimated receipts and charges.
- When the proposed capital improvement program (CIP) is submitted to the Town Council by the Mayor, as required by the Charter, *section 6-10*, the Town Auditor shall review the proposed CIP and make detailed recommendations to the Town Council.

KNOWLEDGE, SKILLS AND ABILITY:

Knowledge: Thorough knowledge of the principles and techniques of accounting, including State accounting, auditing and internal controls. Working knowledge of municipal finance and the State/Federal Office of Fiscal Affairs policies/procedures. Considerable knowledge of the principles of business administration.

Skills: Excellent communication skills, both orally and in writing. Advanced computer application skills applicable to the Town's accounting software programs. Strong analytical and organizational skills.

Ability: Ability to plan, coordinate and conduct periodic audits of the Town's financial operations. Ability to work independently and effect improvements/recommendations in internal controls and financial operations. Ability to prepare complex financial reports and present them to Town Council.

REQUIRED QUALIFICATIONS:

- Bachelor's degree in Accounting or Finance required.
- CPA preferred
- 5 years financial experience, through public accounting/auditing (Big 4 a plus) and/or industry experience.
- Strong analytical, written/verbal communication, interpersonal, and relationship building skills.
- Strong Municipal Finance experience preferred.

Approved by Town Council
Date Approved:
Revised 7/14/15 (order 033-15)
Classification: Mn-17
Union: N/A

Approved by Town Council
Date Approved: 2/6/08
Revised 12/6/11 (order 030-11)
Classification: Mn-17
Union: N/A

GRADE M17

7/1/2007	\$64,494 - \$74,550
7/1/2008	\$65,486 - \$76,041
7/1/2009	\$65,486 - \$76,041
7/1/2010	\$66,141 - \$76,801
7/1/2011	\$67,463 - \$78,337
7/1/2012	\$69,487 - \$80,687
7/1/2013	\$70,877 - \$82,301
7/1/2014	\$72,295 - \$83,947
7/1/2015	\$73,704 - \$85,626
7/1/2016	\$73,740 - \$85,625
7/1/2017	\$75,215 - \$89,507

GRADE M16

7/1/2017	\$72,476 - \$86,301
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<u>Town Auditor Costs</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
FY2009 (1/9/2009 – 6/30/2009)	\$37,000	\$36,156	\$ 844
FY2010 (7/1/2009 – 6/30/2010)	\$74,000	\$66,844	\$ 7,156
FY2011 (7/1/2010 – 6/30/2011)	\$74,000	\$34,281	\$39,719
FY2012 (7/1/2011 – 6/30/2012)	\$74,000	\$32,150	\$41,850
FY2013 (7/1/2012 - 6/30/2013)	\$74,000	\$43,106	\$30,894
FY2014 (7/1/2013 – 6/30/2014)	\$74,000	\$46,669	\$27,331
FY2015 (7/1//2014 – 6/30/2015)	\$74,000	\$39,463	\$34,537
FY2016 (7/1/2015 – 6/30/2016)	\$74,000	\$10,380	\$63,620
FY2017 (7/1/2016 – 6/30/2017)	\$74,000	\$21,852.50	\$52,147.50

M.G.L., Chapter 30B, Section 1 exempts the services of a certified public accountant from the bidding requirements. If the Council adopts this requirement then the Council could advertise for a certified public accountant to fill the position. If the Council does not adopt this requirement, a full Request for Proposal (RFP) would need to be developed, advertised and be placed on the State's Goods and Services website.

Town Auditor Job Description states:

***CPA preferred**

M.G.L., Chapter 30B, Section 1

Section 1. (a) This chapter shall apply to every contract for the procurement of supplies, services or real property and for disposing of supplies or real property by a governmental body as defined herein.

(b) This chapter shall not apply to:

- (1) a contract subject to the provisions of section thirty-nine M of chapter thirty, section 11C or section 11I of chapter 25A or sections forty-four A to forty-four J, inclusive, of chapter one hundred and forty-nine;
- (2) a contract subject to the provisions of sections thirty-eight A1/2 to thirty-eight O, inclusive, of chapter seven;
- (3) an intergovernmental agreement subject to the provisions of section four A of chapter forty;
- (4) a transaction with the commonwealth, except as pertains to subsection (i) of section 16;
- (5) a contract for the purchase of materials, under specifications of the state department of highways, and at prices established by the department, pursuant to advertising and bidding for such purpose, in connection with work to be performed under the provisions of chapter eighty-one or chapter ninety;
- (6) a contract for the advertising of required notices;
- (7) an agreement between agencies, boards, commissions, authorities, departments or public instrumentalities of one city or town;
- (8) an agreement for the provision of special education pursuant to chapter seventy-one B and regulations promulgated pursuant thereto;
- (9) a contract to purchase supplies or services from, or to dispose of supplies to, any agency or instrumentality of the federal government, the commonwealth or any of its political subdivisions or any other state or political subdivision thereof;
- (10) the issuance of bonds, notes or securities in accordance with procedures established by law;
- (11) contracts and investments made in accordance with sections fifty-seven or fifty-seven A of chapter thirty-five or sections sixty-seven or sixty-seven A of chapter forty-four;
- (12) a contract for the procurement of insurance or surety bonds, including an agreement subject to the provisions of sections one to sixteen, inclusive, of chapter forty M or the provisions of sections twenty-five E to twenty-five U, inclusive, of chapter one hundred and fifty-two;
- (13) contracts for the services of expert witnesses for use in an adjudicatory proceeding or litigation or in anticipation thereof;
- (14) any contracts or agreements entered into by a municipal gas or electric department governed by a municipal light board, as defined by section fifty-five of chapter one hundred and sixty-four or by a municipal light commission, as defined by section fifty-six A of said chapter one hundred and sixty-four; provided, however, that any such board or commission may accept the provisions of this chapter by a majority vote of its members;

(15) contracts with labor relations representatives, lawyers, or certified public accountants;

Town Auditor Position

(Draft of a possible Motion)

February 9, 2016 MOTION:

That the Town Council vote to approve the recommendation of the Personnel Committee and amend the job requirements for Town Auditor by striking “CPA required” and replacing with “CPA preferred;” further, that the position of Town Auditor be re-posted with the amended job requirements through the Human Resources Department and simultaneously, that the Town Council issue a request for proposals for the Town Auditor position, and further, that the Council President (or whomever you designate) be authorized to coordinate with the Human Resources Department and Contracts Administrator to carry out this action and that the Ways and Means Committee serve as the evaluation committee for all proposals received in response to the request for proposals to provide a recommendation to the full Council. Also, that the job posting indicate it is a contract employee, not a full-time position.

Possible MOTION:

That the Town Council vote to approve the recommendation of the Committee on Ways & Means, that the position of Town Auditor be posted through the Human Resources Department and simultaneously, that the Town Council issue a request for proposals for the Town Auditor position, and further, that the Council President (or whomever you designate) be authorized to coordinate with the Human Resources Department and Contracts Administrator to carry out this action and that the Ways and Means Committee serve as the evaluation committee for all proposals received in response to the request for proposals to provide a recommendation to the full Council. Also, that the job posting indicate it is a contract employee, not a full-time position.

Job Posting we used from HR 2/2016

Town of Braintree Town Auditor – Position

The Town Council of the Town of Braintree is seeking a qualified individual or firm to provide auditing services. The Auditor will be responsible for monitoring the Town's finances. The Auditor will work with the Town's Director of Finance and other Town officials to provide proper checks and balances with respect to finances. The individual or firm must have extensive financial experience, preferably with municipalities and a certified public accountant is preferred. This is a contract, not full-time position. A complete job description can be seen at <http://www.braintreema.gov/hr/documents/TownAuditor-TownCouncil.pdf>. The payment for the auditor position will not exceed \$74,000 /year. A cover letter with compensation requirements and a resume should be mailed to the Braintree Town Council, Attention: Clerk of the Council, One JFK Memorial Drive, Braintree, MA 02184 or e-mailed to scimino@braintreema.gov by March 21, 2016. AA/EOE.

<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>
#1,582.77	1613.71	1645.27	1677.47	1710.78	1718.19	1725.59
<u>Step 8</u>	<u>Step 9</u>	<u>Step 10</u>	CITY OF TAUNTON			
1732.99	1740.41	1747.80	CITY AUDITOR			

Position Purpose:

The purpose of this position is to perform administrative and accounting work in discharging the duties of the office; provides information to city departments; all other related work as required. The City Auditor is responsible for maintaining and improving upon the efficiency and effectiveness of all areas under his/her direction and control in according

Supervision:

Supervision Scope: Performs a variety of responsible functions in accordance with state statutes and city ordinances, requiring the exercise of some judgment and discretion in the interpretation and application of laws, regulations, and procedures; refers questionable cases to supervisor.

Supervision Received: Works under the general supervision of the Mayor and Municipal Council and according to applicable provisions of the Massachusetts General Laws/Municipal Finance Laws. Generally, sets own daily work plan and chooses between appropriate courses of action to achieve defined objectives. . The City Auditor is appointed for three years by the municipal council.

Supervision Given: Supervises more than two office staff.

Job Environment:

Work is performed under typical office conditions with frequent interruptions from visitors and telephone calls. Work environment is moderately noisy.

Operates computer and standard office equipment, such as copier, fax, postage meter and telephone.

Makes regular contacts with city departments, city employees and external financial advisors/auditors. Contacts are by phone, correspondence, email and in person and requires excellent customer service skills.

This position has access to confidential records/information processed for payment through the city budget.

Errors could result in delay and added financial costs to the City.

Essential Functions:

(The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.)

- Proficiency in Microsoft Word and Excel is required.
- Knowledge of Municipal Finance and public accounting software (i.e. Fundware)
- Monitors expenditures of all city funds.
- Keeps record of city indebtedness.
- Maintains and updates a variety of information and business records and contracts in accordance with applicable procedures.
- Approves payrolls and payables for payment and draws a warrant upon the Treasurer for payment thereof.
- Initiates audits on various functions.

- Has the ability to inspect all departments' accounts.
- Directs and instructs employees on new regulations.
- Maintains journals and general ledger.
- Provides numbers for bond prospectus
- Strong Managerial/Supervisory Skills. Supervises an office staff of more than two (2).
- Works in conjunction with the Budget Director, Treasurer/Collector, external auditors and department staff.
- End of month and end of year financial statements to departments, Mayor & Council.
- Yearly tax recap sheet.
- Performs similar or related work as required, or as situation dictates.
- Regular attendance and punctuality at the workplace is required.

Recommended Minimum Qualifications:

Education, Training and Experience:

Bachelor's degree in Accounting or similar field; Municipal finance experience preferred. Certification as a Massachusetts Municipal Auditor required within a reasonable period of time.

Knowledge, Ability and Skill:

Knowledge. Working knowledge of office practices and procedures including records management. Knowledge of computer systems and software programs. Working knowledge of operations and functions of city departments. Familiarity with city government ordinances and Mass. General Laws.

Ability. Ability to operate various types of office equipment, including a computer. Ability to deal tactfully and appropriately with the general public and city departments in an effective manner. Ability to understand and follow instructions and to work independently when required. Ability to establish and maintain effective working relationships with other city employees, officials and other agencies. Ability to maintain accurate records and complete tasks in compliance with assigned/mandated deadlines.

Skill. Skill in operating computers and related word processing and statistical applications. Excellent verbal and written communication skills. Strong organizational skills.

Physical Requirements:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Tasks require the ability to exert light physical effort in sedentary to light work, which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight (15 -30 pounds). Tasks may involve extended periods of time at a keyboard or workstation. Some tasks require the ability to perceive and discriminate sounds and visual cues or signals. Some tasks require the ability to communicate orally. Requires the ability to operate, maneuver and/or control the actions of equipment, tools and/or materials used in performing essential functions. Files and types on a keyboard at a moderate speed.

This position is a City of Taunton Management Association position (COTMA).

Any changes in the primary duties and responsibilities listed must be negotiated between the City and COTMA consistent with the parties obligations under M.G.L. Chapter 150E. This job description does not constitute an employment agreement between the employer and employee, and is subject to change by the employer, as the needs of the department and requirements of the job change.

**TOWN OF WEYMOUTH-POSITION DESCRIPTION
SUMMARY FOR INTERNAL AUDITOR**

OFFICIAL TITLE: Town Auditor

FUNCTIONAL TITLE: Internal Auditor

APPOINTED BY: Town Council

REPORTS TO: President of the Town Council (directly) and all other Councilors (indirectly)

POSITION SUMMARY (as stipulated in Town Charter): Auditor will conduct financial and performance (operational) audits of town agencies/departments and provide periodic reports to the Town Council.

SPECIFIC DUTIES:

1. Conducts performance/operational/financial audits and issues detailed audit reports to the Executive Branch in order that management may develop an action plan on each audit issue. Follows-up on the proposed action plans to ascertain implementation by the department head.
2. Works with the Town's Chief Financial Officer in the review of current internal controls and the design, development and implementation of enhanced controls.
3. On an ongoing basis, examines/reviews cash receipts and disbursements of the Town by obtaining supporting back-up documentation.
4. Provides analysis to the Councilors on the Mayor's proposed operating and capital budgets. Reviews/analyzes each financial measure proposed by the Mayor.
5. Conducts special projects and analysis as requested by Councilors, such as identifying cost components and cost drivers of various programs, expenditure trend analysis and comparative analyses on revenue and expense.
6. Coordinates the annual independent audit of the Town's books and records resulting in the certification of the Town's financial statements. Recommends to the Council the hiring of an independent audit firm.
7. Reviews the total Town cash reconciliation between the Treasurer and the Accountant and the data provided to the Department of Revenue (DOR). This includes all bank accounts, investments and trust funds.
8. Performs surprise cash counts during internal audits and reconciles cash on hand to the accounting records.

9. Conducts an annual physical inventory of Town-owned vehicles, equipment and new procurements, including I.T. equipment. Reconciles this inventory to Town capital asset records and department procurement back-up.
10. Attends all meetings of the Town Council and the Budget/Management Committee.
11. Acts as the Town Council liaison with the Administration regarding all financial issues (appropriation requests) to be discussed during these meetings.
12. Reviews certain data prepared by the Assessor's Office including the tax rate recapitulation, tax levy limitation, tax burden shift worksheets, tax classifications and Department of Revenue (DOR) estimated receipts and charges.
13. Complies with the position requirements as detailed in the Municipal Finance Law of a City/Town Auditor position.
14. When the proposed Capital Improvement Program (CIP) is submitted to the Town Council by the Mayor, as required by Charter Section 6-10, the Town Auditor shall review the proposed CIP.
15. The Town Auditor shall manage the day-to-day operations of the office staff under the jurisdiction of the Town Council except for the staff managed by the Town Clerk.

Weymouth

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**JOB POSTING NOTICE
TOWN OF WEYMOUTH
Human Resource Department**

Position: Town Auditor	Department: Town Council/Auditor
Manager: Town Council/Town Council President	Salary Range: \$73,571 to \$90,679
Posting Date: February 12, 2007	Posting Close Date: March 19, 2007

step 5 \$80,738.71 of 16 steps

Position Description:

Responsible for full audit, review of all town department receipts and expenditures. Responsible for formulating policies, plans and procedures for audit systems. Ensures the accuracy and efficiency of municipal Accounting systems and subsystems. Assists the Town Council with municipal affairs and review. Plans, develops and reviews procedures for periodic field post-audits and special studies of financial transactions, accounts and accounting systems of all municipal departments. Directs investigations of irregularities in accounts or inadequacies in accounting systems of any municipal departments.

Minimum Qualifications:

Bachelor's Degree in Accounting, Finance or related field and extensive experience in auditing and accounting work. CPA and experience in municipal accounting is preferred.

Interested candidates should forward a resume/application, no later than Monday, March 19, 2007 to the Human Resources Department, 75 Middle Street, E. Weymouth, MA 02189, or fax (781)682-3561, or email jobs@weymouth.ma.us.

To apply for this job, employees need to complete a Job Posting Application and return it to the Human Resource Department.

HR form JPN 1/99

Steve,
Here is the updated version
(40)