



Town of Ashfield

## **Review of Financial Operations**

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Division of Local Services / Technical Assistance Section

December 2014



December 18, 2014

Select Board  
Town Hall  
412 Main Street  
Ashfield, Ma 01330  
c/o Mary Fitz-Gibbon

Dear Board Members,

It is with pleasure that I transmit to you the enclosed, "Review of Financial Operations." It is our hope that the information presented here will assist the Town of Ashfield as it seeks to improve its financial management practices.

As a routine practice, we will post the report on the DLS website, [www.mass.gov/dls](http://www.mass.gov/dls), and forward a copy to the town's state senator and representative.

If you have any questions regarding the report, please feel free to contact Rick Kingsley, Bureau Chief of the DLS Municipal Data Management and Technical Assistance Bureau at 617-626-2376 or at [kingsleyf@dor.state.ma.us](mailto:kingsleyf@dor.state.ma.us).

Sincerely,

Joseph J. McDermott  
Interim Deputy Commissioner  
& Director of Municipal Affairs

cc: Senator Benjamin B. Downing  
Representative Stephen Kulik

## Table of Contents

**Introduction ..... 1**

**Town Overview ..... 1**

**Recommendations..... 5**

- 1. Revive Town Administrator Position..... 5
- 2. Formally Combine Treasurer and Collector ..... 6
- 3. Appoint Finance Committee and Board of Assessors ..... 7
- 4. Develop Formal Backup Protocol for Assessor’s Clerk..... 7
- 5. Establish a Bylaw Review Committee ..... 8
- 6. Appoint Capital Planning Committee..... 9
- 7. Set Wage and Salary Parameters ..... 9
- 8. Direct all Fees to the General Fund..... 10
- 9. Review Cash Handling Practices and Set Turnover Rules ..... 10
- 10. Pursue Uncollected Taxes ..... 11
- 11. Review Tailings ..... 12
- 12. Streamline Turnover and Payroll Reporting Worksheets ..... 12
- 13. Reconcile Property Record Database with Assessors’ Maps ..... 13
- 14. Issue Tablet Computer to Assessors’ Data Collector and Input Deeds Electronically ..... 13

**Appendix..... 14**

- i. Ashfield Town Hall Ground Floor Layout ..... 14
- ii. Job Description Comparison: Executive Administrator vs. Town Administrator ..... 15

**Acknowledgments ..... 16**

## Introduction

At the request of the Select Board, the Division of Local Services reviewed the Town of Ashfield’s financial operations. The scope of our review focused primarily on the town’s financial practices and procedures. However, secondary to this assessment, we were asked to provide guidance on strengthening the executive administrator position.

To complete this analysis, we interviewed members of the select board, finance committee, board of assessors, and personnel board, as well as the executive administrator, treasurer/collector, town accountant, and assessor’s clerk. We also reviewed town bylaws as they relate to government structure and finance, staff job descriptions, audited financial statements and management letters, and other assorted budget and financial documents.

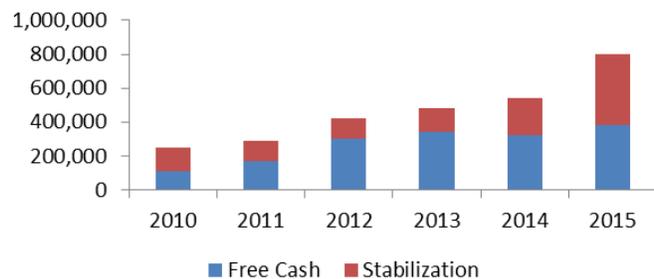
The project was led by a member of the Division’s Technical Assistance unit. Technical Assistance provides consultant services to cities and towns at no charge on municipal operations, government structure, and financial management.

## Town Overview

Ashfield is a small, rural hill town of about 1,700 residents located on the outskirts of the eastern Berkshires. The town has a vibrant town center with a mix of small businesses, but is otherwise characterized by its scenic woodlands and small farms. Because of its relative isolation, the tax burden falls predominantly on the residential class which constitutes over 91 percent of the total tax base. Dependence on property tax revenue has increased over the last ten years as property taxes have grown from about 66 percent of total revenue to over 78 percent in the last ten years. Ashfield’s average single family tax bill last year was \$3,734, or 7<sup>th</sup> highest among communities in Franklin County and 218<sup>th</sup> across the state.

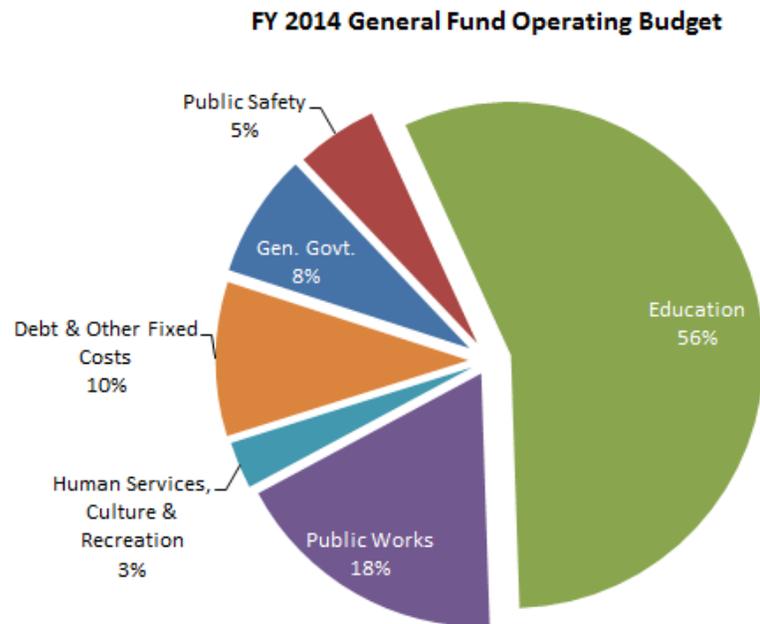
Greater reliance on property taxes is attributed, in part, to the proportional decline in state aid and local receipts. In the years since the 2008 recession, state aid is down nearly 20 percent while local receipts have dropped by over 23 percent. Ashfield

**Free Cash & Stabilization Reserve Balances**



also has little to no excess levy capacity and combined free cash and stabilization reserve balances are slowing recovering back to historic levels.

Typical for a community its size, Ashfield has a part-time police force, on-call fire department, a public library, highway department, and sewer services. Public education is provided through the Mohawk Trail Regional School District, which covers eight area towns. Sanderson Academy, located in Ashfield, serves as the local elementary school for area students. Last year, education-related costs represented 56 percent of the town’s \$3.9 million general fund operating budget.



Ashfield operates under an open town meeting form of government with an elected three member select board. Board members serve alternating three year terms and function as the town’s chief policymaking body. They also appoint a 30-hour-per-week executive administrator to provide general day-to-day support.

Although there is no mention of the executive administrator in bylaw, a job description defines the position as providing administrative support to the select board and assisting other boards and committees under their jurisdiction. The position lacks any real supervisory authority and is only tangentially involved in the budget process or otherwise orchestrating town hall activities.

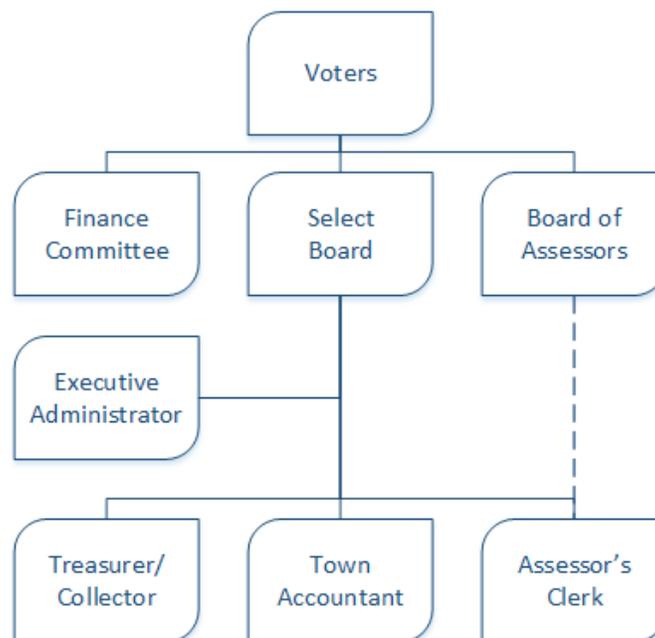
The executive administrator’s role today is far different than it was as recently as 2010 when the select board employed a town administrator. At that time, the town administrator served as Ashfield’s chief administrative officer, directing the budget process, coordinating procurement, and implementing policy. However, when she left, circumstances quickly changed. The select board, which had already become increasingly involved in the town’s daily affairs, decided to recast the

position as a 15-hour-per-week administrative assistant—significantly reducing qualifications and effectively stripping away all managerial and supervisory responsibilities.

Over the next two years, this structure would remain in place until membership on the select board changed, as did their overall day-to-day level of involvement. As a result, the board instructed the personnel committee in 2012 to develop a new job description—this time for a 20-hour-per-week executive administrator.

Although the executive administrator would ultimately be elevated to a 30-hour-per-week salaried position last year, members of the select board, finance committee, and others in town hall feel the position’s limited clerical responsibilities are no longer sufficient. Today, they are calling for a clear, strong management presence to tackle issues such as the rural broadband initiative, various energy efficiency projects, a proposed natural gas pipeline, and other critical issues that are in the works.

The organizational chart below depicts the executive administrator’s existing relationship to the select board and to other town finance department personnel whom the select board appoints. Both the finance committee and board of assessors are separately elected.



**Finance Offices** – Ashfield’s daily financial operations center on four core departments: treasurer, collector, assessors, and town accountant. Collectively, they are responsible for processing payroll, managing benefits, purchasing goods and services, collecting revenue, paying bills, bookkeeping, valuing property, and other assorted financial and regulatory reporting.

The treasurer/collector has been with the community since 2001 when she was selected to be the town’s first appointed town collector. In 2010, she was appointed to replace the outgoing elected treasurer, at which point the treasurer/collector positions were functionally combined. Despite the treasurer/collector’s appointment, the two positions were never formally merged through special act and each job still retains its own expense and salary line items. The treasurer/collector works 35 hours per week—20 hours as collector and 15 as treasurer. She receives limited part-time support from the assistant clerk. Tax bills are issued quarterly, but mailed in two installments. The office uses Point Software to generate tax and excise bills and post payments. Sewer billing is handled through QuickBooks.

The town’s elected three-member board of assessors is primarily responsible for valuing all real and personal property for the purpose of levying property taxes. The department is staffed by a 15-hour-per-week assessor’s clerk, who, according to job description, provides limited clerical support. In reality, she administers the assessing function under the board’s direction, including the maintenance of all real estate and personal property records, abatement and exemptions, motor vehicle commitments, and chapter land. The board contracts with Mayflower Valuation Ltd. to complete interim and triennial revaluations, along with all sale, building permit, and abatement inspections for valuation and cyclical reinspection purposes. The office uses a computer assisted mass appraisal system by Patriot Properties, Inc. for maintaining property data, valuing property, and ensuring tax equity through uniform valuations. Overall, the department has resolved the concerns highlighted in a 2007 [Assessing Department Review](#) by our unit.

Ashfield’s town accountant has been contracted through the Franklin Regional Council of Governments’ fee-for-service town accounting program since 2005. According to their website, services include warrant input, journal entries, assistance with reconciliation of cash and receivables, year-end closing entries, free cash certification, and assistance with tax recap and Schedule A preparation. As a participating community, the town uses FundWare accounting software.

**Other Matters** – Beyond the town’s general financial management operations, there are several other matters that appear to be impacting local officials’ ability to effectively carry out their daily responsibilities. And, while we can only offer limited guidance, it is otherwise important to raise awareness about them in this report.

For such a small isolated community, Ashfield benefits from a strong group of team-oriented part-time professionals. This is somewhat unique in our experience and something policymakers should be proud of. To reinforce existing relationships and in order to attract and retain top talent it is important that policymakers maintain up-to-date job descriptions, codify responsibilities in bylaw, and periodically review salaries. Equally important is consideration for their overall working conditions. Here, Ashfield falls short.

Town hall was originally constructed in 1814 and should be a protected historic asset. However, the building’s layout is woefully inadequate to modern business practice. Taxpayers continue to fund modest structural and energy efficiency improvements, but the overall design is unchanged. Frustrating as it is to those who work in town hall, it also appears that there are few alternatives. Some have suggested that the local public elementary, Sanderson Academy, might offer suitable space, but this needs more study. We include a ground floor layout of Ashfield’s town hall in the Appendix.

Separate from the town hall’s conditions, it is apparent that local officials are struggling to keep pace with a series of public records requests. As of September, over 100 Freedom of Information Act requests and over 40 separate open meeting law violations have been filed by an unnamed group of citizens since 2011. While we do not pass judgment on their validity, and feel it is a core component of government to respond to these, it disrupts local officials from carrying out the day-to-day business of government. At a special town meeting in September, policymakers appropriated \$7,500 to hire a public information officer and to pay for mediation services in an attempt to service the requests.

## **Recommendations**

### **1. Revive Town Administrator Position**

We recommend that the select board re-create and strengthen a town administrator position. The scope of town government, the money involved, and the skill sets needed today have moved

beyond the capacity of elected volunteers. The select board sets overall town policy and addresses a range of issues, but is unlikely to exercise regular influence in managing staff or overseeing daily operations. Individual department heads, who are focused on their particular service area, are generally not expected to look at the town's overall needs either. Today, even in small town's like Ashfield, the coordination of government and the overall responsibility for day-to-day management has shifted from part-time elected boards and committees to professional managers and administrators.

It is clear that Ashfield has reached this point where the town's existing decentralized government structure is no long sufficient. It has evolved to a point where careful, coordinated management of town finances is a priority and departments need to operate as effectively as possible in this context. Therefore, we recommend that the select board advocate for a fully empowered town administrator with supervisory responsibilities and budget authority. In our view, the town administrator should be assigned to:

- Prepare a comprehensive annual operating budget and capital improvement plan
- Recruit, hire and supervise department heads
- Act as the liaison with state and federal government, local civic and business entities
- Facilitate the flow of information between elected officials, employees, and citizens
- Serve as the Chief Procurement Officer

To codify the role of the administrator in this regard, we recommend that the selectmen draft a bylaw that establishes the town administrator's authority. Establishing the position's authority in bylaw serves to elevate the importance of the role and makes it a more lasting improvement in within the town's overall government structure.

A comparison of duties between Ashfield's existing executive administrator and the former town administrator position is included in the Appendix.

## **2. Formally Combine Treasurer and Collector**

The treasurer/collector began her career in Ashfield as its first appointed collector in 2001. A little under a decade later, in July 2010, she was appointed treasurer. Today, the treasurer and collector positions are functionally combined, but operationally separate—each with its own salary and expense line items. This structure is cumbersome for budget planning purposes and presents a

certain level of uncertainty in their future configuration. Instead, we recommend the two roles be formally combined. We routinely encourage this change because of parallel skill sets and job responsibilities. Doing so also creates a more substantive full-time presence, which benefits those in town hall as well as residents who expect to conduct business throughout the week during normal hours.

### **3. Appoint Finance Committee and Board of Assessors**

We recommend that Ashfield convert its elected finance committee to a committee appointed by the town moderator. The town's five-member finance committee advises and makes recommendations to town meeting on the budget and other areas with financial implications. In doing so, they play a central role in the budget process in which they work in parallel with the select board to issue revenue and expenditure guidelines and hold joint departmental hearings. The finance committee uses a liaison/designee system where members are assigned to a specific government areas (i.e. public safety, highway, etc.). This approach is fairly common, but only efficient when there is full and equal participation from each committee member. If not, one or two people in the group are often shouldered with the committee's responsibilities. It is our understanding that the committee's current makeup follows this trend. By converting from elected to appointed by the moderator, the committee's composition can be more thoughtfully balanced with individual experience, knowledge, and professional skills to build diversity of opinion.

We further recommend that the town convert its elected assessors to appointed by the select board. The three-member board of assessors serves as a policy-making body that primarily signs off on annual real estate and personal property values and approves abatements. Fieldwork, valuation and other assessing-related duties are assigned to an outside vendor, while a part-time clerk supports the office. For whatever reason, member turnover has been problematic more recently with seven different individuals holding the job in just the last seven years. Because board membership requires a certain level of technical knowledge and completed coursework pertaining to assessment administration, it makes sense that these individuals be appointed by the select board. This recommendation also follows a suggestion from our 2007 [Assessing Department Review](#).

### **4. Develop Formal Backup Protocol for Assessor's Clerk**

The assessor's clerk works 15-hours per week on Monday and Tuesday. The job provides administrative, clerical, and record keeping support to the board of assessors and the town's

outside vendor. The role requires a certain level of knowledge and technical skill to be successful. Any absence or turnover in the job can be disruptive to the assessing operation as a whole. Although the current assessor's clerk is a steady presence, having worked for the town for the last three years, this has not always been the case. Over the last decade or so, seven different clerks held the job. Any turnover in the position, especially in a small, rural community like Ashfield, can be difficult to manage. For this reason, we recommend that local officials partner with a neighboring community to provide backup support in the event this occurs. A simple, formal arrangement similar to an inter-municipal agreement should outline the job's responsibilities related to abatements and exemptions filings, chapter land designations, and property record database maintenance. The agreement should also identify office hour expectations, along with the duration of any support to be provided in the event of turnover.

## **5. Establish a Bylaw Review Committee**

Ashfield's general bylaws date back to 1742. Since that time, amendments have been added with what appears to be the most recent update occurring in March 2006. Given the interest in evaluating the executive administrator's role, it also makes sense to re-examine the town's bylaws. In their present form, Ashfield's bylaws lack cohesion and continuity, and for the most part provide inadequate information on the duties of town offices, the budget process, and financial policies. In contrast, well-run communities typically include bylaw provisions that define the roles and relationships of local officials and the expectations placed on government. Through bylaws, towns can formally codify the annual budget process, provide for regular revenue and expenditure forecasting, clarify the roles of town office holders, and define the authority of the recommended town administrator position.

The select board should appoint a five-member bylaw review committee comprised of a mix of residents and town officials. The committee should review existing bylaws to determine which should be retained, amended or deleted, and propose new bylaws for adoption. For guidance, the committee should examine the bylaws of other area communities and seek input from residents, employees, and officials through hearings and public forums. For the end-product, we recommend that chapters and subsections be organized under topical areas with group headings, and that they be ordered in a flow that is logical rather than chronological. The goal of the format should be to ensure that the bylaws are easily readable and searchable. Once approved by town meeting and the State Attorney General, the town should make the by-laws available to residents in hardcopy at the town clerk's office and electronically on the web.

## 6. Appoint Capital Planning Committee

Under Ashfield's existing capital planning process, departments submit requests to the finance committee, which prioritizes and recommends proposals to town meeting. The approach is somewhat ad hoc, operates outside of a defined framework, and lacks any real long-term planning component. Moving forward, we recommend that the select board appoint a capital planning committee (CPC). The committee, comprised of no more than five members, would spearhead an effort to shape a formal, more robust capital planning process built with clear standards and priorities. To be most effective, the committee should develop the following:

- The definition of what constitutes a capital request
- An inventory of capital assets
- The objective criteria by which capital items are prioritized
- A multi-year capital plan forecasting projected capital needs
- A town meeting capital budget article presentation with funding sources

Once the committee decides on all aspects of a comprehensive capital program, we recommend that officials formalize the process in a town bylaw for the benefit of current and future policymakers. Additional information is available through our comprehensive guidebook to [Developing a Capital Improvement Program](#) located on our website, [www.mass.gov/dls](http://www.mass.gov/dls), under DLS Publications.

## 7. Set Wage and Salary Parameters

We recommend that town administrator position work with the town's personnel board to develop a wage and salary plan. Employee pay should be determined through a job classification schedule based on the level and complexity of work performed, with each job group assigned to a corresponding pay scale. To do so, local officials in Ashfield must first confirm that detailed job descriptions exist for each position. Job descriptions should accurately reflect the work performed and include all necessary qualifications. Once complete, each position can be grouped into predetermined categories based on the specific nature and complexity of the work. With a job classification plan in place, local officials can assign a specific pay scale to each grouping.

## **8. Direct all Fees to the General Fund**

Communities across the state have largely abandoned the practice that permits local officials to retain fees as a form of compensation. Instead, these fees are deposited to the general fund and expended through appropriation. Under [M.G.L. c. 40, §21 \(13\)](#), a town may adopt a bylaw directing that all town officers pay all fees received by them by virtue of their office into the town treasury. In doing so, however, the town should increase the compensation for impacted employees by a corresponding amount. Through this approach, a municipality will have a clear measure of annual revenues, how money is spent, and the total compensation received by municipal officers and employees.

## **9. Review Cash Handling Practices and Set Turnover Rules**

We recommend that the treasurer/collector confirm that proper cash handling procedures are in place across all town departments. Maintaining strong cash controls is a fundamental element of any financial management system. As a process, cash control procedures ensure that money is secure and accurately received, recorded, and deposited. At the time of payment, each individual transaction should have a corresponding numbered receipt issued to the customer and be appropriately logged in the financial management software or spreadsheet. Once the transaction is complete, cash should be held in a secure place, like a locked cash drawer or safe, until it is turned over to the treasurer/collector for deposit at the bank.

For turnovers, we recommend that the treasurer/collector establish a policy to standardize the turnover of monies from all departments. To ensure the integrity of financial checks and balances, the treasurer/collector should always count cash and checks at the time that receipts are turned over by individual departments. With this goal in mind, the treasurer/collector should institute fixed office hours for turnover submissions and redirect any turnovers attempted outside of the allowed schedule back to the departments. In accepting hand-delivered turnovers, the treasurer/collector should verify the amount being turned over, sign the turnover, and return two copies to the department representative. The department representative should then retain one copy and give a second copy to the town accountant. We also encourage the treasurer to adopt a policy requiring departments to turn over their receipts timely, preferably within a week of receipt when large sums of money are involved. This will both improve the town's cash flow and increase the security of town funds.

**10. Pursue Uncollected Taxes**

We recommend that the treasurer/collector continue to take necessary steps to move outstanding receivables into tax title and to stay current with subsequent additional taxes due. The tax title process is intended to protect the interest of the town and its ability to pursue payments by securing liens on delinquent taxpayer property. Once in tax title, the treasurer/collector should take appropriate action on those ripe for foreclosure. A well-thought-out and adequately-funded plan can help maximize collections and convince current and potential delinquent taxpayers of the town’s seriousness in collecting taxes.

As of last year, Ashfield had \$187,067 in uncollected taxes. When uncollected taxes are greater than five percent of the tax levy (net overlay) it may be the consequence of inadequate tax collection procedures or inattentive financial management. At the same time, Ashfield’s tax title properties collectively owe \$38,352. While this is a relatively manageable amount, there are several properties that appear suitable for foreclosure. For example, there are multiple properties under the same owner that can be consolidated and addressed together, either in Land Court or during negotiations for partial payment agreements. Also, any land of low value property should be fast-tracked toward auction outside of Land Court proceedings. To qualify for land of low value for calendar year 2014, a tax title property must have a current assessed value less than \$20,580.

In future years we encourage the treasurer/collector to calculate uncollected taxes as a percent of net tax levy to confirm her progress. Below is a table of the town’s current outstanding real estate and personal property receivables, along with a calculation of the percentage uncollected:

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## 11. Review Tailings

We recommend that the treasurer/collector establish a process to address the volume of tailings. A tailing refers to any check issued by the treasury for payroll, vendor obligations or tax refunds that is not cashed timely. Outstanding tailing balances represent a liability on the town's books. Based on our interview with the treasurer/collector, tailings have not been addressed since 2007.

To resolve the tailings account balance, we advise the treasurer/collector to implement procedures in compliance with [M.G.L. c. 200A, §5, 7 and 9](#). To minimize future unclaimed checks, we recommend the treasurer/collector do the following:

- Generate a monthly report of outstanding checks from Fundware by reconciling bank statements to the cashbook page that lists check issuances.
- On a monthly basis, notify appropriate departments of any vendor, employee or other checks that are uncashed beyond 30 days. Request that they contact payees to ascertain why checks have not been cashed.
- Generate a report each month of outstanding checks older than one year. Void each of these outstanding checks and notify the accountant. The town's obligation remains, but any future reissuance will require a new invoice and warrant.

## 12. Streamline Turnover and Payroll Reporting Worksheets

We recommend that treasurer/collector use the "cash control report" feature available through her revenue software to generate monthly turnovers to the accountant. Currently, the treasurer/collector prepares monthly turnovers by first producing a weekly "turnover control" spreadsheet detailing all tax collector-related receipts received over a given week. Then, as the month progresses, she records each turnover control total sequentially as a batch on a separate receipts report, along with other departmental fees and miscellaneous receipts turned over. Finally, she reformats the information on a separate spreadsheet, which serves as her turnover report to the accountant.

The treasurer/collector, utilizing the cash control report feature within Point Software's revenue management package, can largely automate her manually driven process. By selecting a specified date range, she can generate a report, with signature line, identifying all collections, including real

estate, personal property, motor vehicle, and water. Any payments recorded elsewhere, such as sewer, which is tracked in QuickBooks, can be added separately. Alternatively, the treasurer/collector might setup an Excel workbook in such a way that as information is data entered it is replicated across multiple spreadsheets through formulas to otherwise eliminate any information re-entry.

### **13. Reconcile Property Record Database with Assessors' Maps**

Ashfield's property record database contains a number of parcels that are not reflected on its assessors' maps. At the same time, the assessors' maps include more than two dozen parcels that are not identified within the property record database. To reconcile the two, we recommend that the assessor's clerk work with the town's mapping vendor, CAI Technologies. It appears many can be resolved by simply submitting a plot plan to CAI Technologies, while others just need to be properly identified as combined lots in the system.

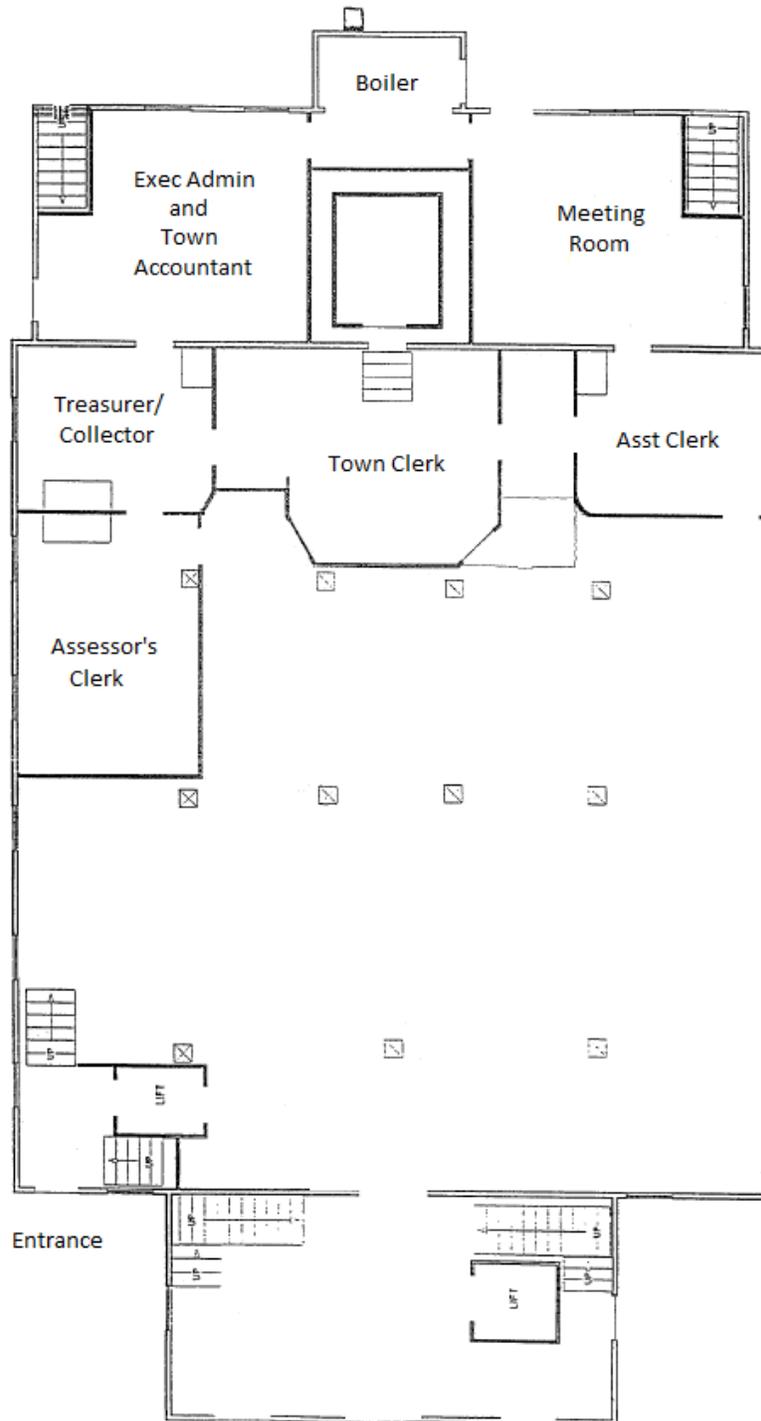
### **14. Issue Tablet Computer to Assessors' Data Collector and Input Deeds Electronically**

In April, the Bureau of Local Assessment (BLA) published a [City & Town](#) article highlighting tablet computers as a cost-saving technology. As the case study points out, tablets can "significantly cut down on data entry redundancy and increase efficiencies in the collection process." Currently, agents from the town's outside vendor manually write any sketch, data or other pertinent notes on a hardcopy property record card. Cards are then returned to the office, where the assessor's clerk enters the information into the property database. A tablet with a database bypasses this process entirely because agents enter information directly into the database while out in the field. By further automating the collection process, mistakes during the data entry process are avoided.

We also recommend that the assessor's clerk request Registry deeds electronically. The Franklin County Registry of Deeds offers a free service, online database to search and download deeds. The database allows for a variety of searches, including by name, address and document type. To streamline procedures, the clerk can simply search, select and download the appropriate document for upload to the town's property record database. Instructions are available to walk users through the various viewing options and downloading process. The assessor's clerk currently receives deeds in hardcopy, which are manually entered in the system.

## Appendix

### i. Ashfield Town Hall Ground Floor Layout



**ii. Job Description Comparison: Executive Administrator vs. Town Administrator**

	<b>Executive Administrator</b>	<b>Town Administrator</b>
<b>Reports To:</b>	<i>Select Board</i>	<i>Select Board</i>
<b>Overview:</b>	<i>Administrative and clerical support work</i>	<i>Administrative, professional, and supervisory work</i>
<b>Supervision:</b>	<i>Works under the direction of the Select Board, with minimal direction from other boards and committees</i>	<i>Takes initiative to facilitate and enhance town operations consistent with the direction of town meeting votes and the policy and procedural approval of the Select Board</i>
<b>Supervision Exercised:</b>	<i>None; may oversee interns and volunteers</i>	<i>Supervise Municipal Clerk and Town Hall Custodian, coordinate town hall employees</i>
<b>Qualifications:</b>	<i>Associate's Degree and/or 3yrs admin experience preferably in municipal gov; Bachelor's Degree preferred or equivalent combination</i>	<i>Bachelor's Degree with 5yrs admin. or mgmt experience preferably in municipal setting; or Master's Degree with 3yrs experience; or equivalent combination</i>
<b>Essential Duties:</b>	<p><i>Prepare and circulate Select Board agendas; post meetings and prepare draft minutes</i></p> <p><i>Receive and screen correspondence</i></p> <p><i>Compose and type variety of correspondence, memoranda, and reports; research and compile data from various sources; assist in conducting research</i></p> <p><i>Assist with preparations for annual and special town meetings, public hearings, annual budget, and annual town report</i></p> <p><i>Maintains a variety of records and files</i></p>	<p><i>Daily operation of town hall</i></p> <p><i>Research options and make recommendations to the Select Board on town operations and procedures</i></p> <p><i>Advise and coordinate department heads in administering town functions and policies</i></p> <p><i>Represent the town and Select Board at meetings and serves as a liaison to the state, fed, and regional agencies and legislators</i></p> <p><i>Develop and update job descriptions in collaboration with Personnel Board and participate in all hiring</i></p> <p><i>Coordinate and direct the budget process for all departments; schedule budget hearings; present draft town budget</i></p> <p><i>Prepare RFPs and bid specs for goods and service; oversee contract negotiations and implementation</i></p> <p><i>Research, advise, and prepare grant applications</i></p> <p><i>Resolve citizen inquiries and concerns</i></p> <p><i>Act as a liaison with Town Counsel</i></p> <p><i>Maintain professional competencies through participation in relevant workshops and seminars</i></p>

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