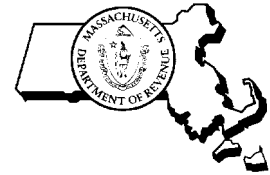


Town of Amesbury

Financial Management Review

Municipal Data Management and Technical Assistance Bureau

June 2001



INTRODUCTION

At the request of the Mayor and Municipal Council, the Department of Revenue's Division of Local Services (DLS) has completed a financial management review of the Town of Amesbury.

We have based our findings and recommendations on site visits by a Technical Assistance team consisting of staff from the Division's Bureau of Accounts, Bureau of Local Assessment, and Municipal Data Management & Technical Assistance Bureau. During these visits, the team interviewed the Mayor and aide to the Mayor, members of the Municipal Council, acting chief financial officer, treasurer/collector, assessor, utilities director and staff members, as available, in each office. Among others interviewed were the management information systems director, the town/Municipal Council clerk, the assistant accountant, payroll/accounts payable clerk, water billing coordinator and engineering/utilities department administrative assistant.

DLS staff examined such documents as the tax recapitulation sheet, town reports and warrants, annual budgets, balance sheets, cash reconciliation reports, statements of indebtedness, town charter, Municipal Council rules and procedures as well as other assorted financial records. Internal memoranda and other materials were also provided to us by the town.

In reviewing the town's financial management practices, we have focused on: (1) town government structure in the context of the duties and responsibilities of financial officers; (2) the town's budget and capital planning processes; (3) the degree of coordination and communication that exists between and among boards, officials and staff involved in the financial management function; and 4) the general efficiency of financial operations measured by the town's success in maximizing resources and minimizing costs.

We encourage the Mayor and Municipal Council, when formulating overall strategies for improving the town's financial management, to consider the observations, analyses and recommendations contained in this report. These are recommendations only and can be implemented, at the town's option, provided there is sufficient cooperation among the various town boards, committees and officials.

EXECUTIVE SUMMARY

General - The Town of Amesbury is situated between the Merrimack River and the New Hampshire state-line in the northern most section of Massachusetts. Characterized by a diverse landscape and proximity to riverways, the early evolution of the town was driven by what is described as "an aggressive maritime and industrial economy." In the town's history, shipping, shipbuilding and fishing gave way to textiles, ironworks, saw and grist mills, and then to the production of high quality carriage and automobile bodies. Open space and rolling topography blend well with a legacy of old stone mill buildings, 19th century commercial structures and Federal period residences to make contemporary Amesbury an attractive community on the Massachusetts North Shore. Today, with a population of 16,240 people spread over 13.65 square miles and well located at the crossroad of major interstate highways, Amesbury has seen both population growth and property appreciation in recent years.

In terms of demographic trends, the town population has increased at a steady rate over the last 30 years and its 9.7% increase between 1990 and 2000 is among the highest in Essex County. Over the last five years, annual new growth in property development has been a significant contributor to increases in the town's levy limit, averaging 4.9 percent per year compared to 2.2 percent state-wide. The combination of new growth and debt exclusions in recent years has contributed to noticeable increases in the town's tax levy. However, the town still remains well under its levy limit. As a further indication of growth, the value of all property in Amesbury as reflected by equalized valuation (EQV) increased 29.7 percent between a low point in 1994 and 2000. This change was only slightly below the state-wide average increase of 32.8 percent. Between 1998 and 2000, the EQV increase for Amesbury of 20.1 percent exceeded the state-wide average of 18.9 percent. The town's FY01 average single family tax bill of \$3,484 ranks 62nd highest among 312 communities for which data was available.

In terms of finances, like all communities, Amesbury has experienced continued budgetary pressure to cover the costs of running local government. Free cash which might otherwise have been available to the town has been depleted over the last two years to cover costly accounting and budgetary errors. Because no appropriations have been made to the town's stabilization fund, its current balance is effectively zero. According to an audit of its finances as of June 30, 2000, the town has a total outstanding debt of \$36,071,765, but is still well under its legal debt limit. Total debt service in FY01 is projected to be \$4,599,065, of which \$3,188,298 is for debt excluded projects. As such, the excluded amount is added to the tax levy after annual adjustments allowed by Proposition 2½. When measured against indicators utilized by Standard and Poor's, the town's total debt and debt service fall in the moderate to high moderate range. The stabilization balance is well below recommended levels.

As the community has evolved, so has local government. In 1980, the town increased the size of its board of selectmen from three to five members and created a town manager position.

However, the town endured eight town managers over ten years leading up to 1995, apparently amid escalating concerns, as well, over the effectiveness of the board of selectmen/ town meeting style of government. The concerns were strong enough that in 1996, the residents approved a home rule charter change abandoning town government in favor of a city structure.

The city charter vested executive power in a new Mayor and legislative authority in a new, 9-member Municipal Council. This was a departure from the board of selectmen-town meeting government where the line between the executive and legislative functions, though similarly defined, was less visible. The provisions of the new charter establish a "strong Mayor" who supplants the prior town manager as the community's chief administrative officer and replaces the board of selectmen as its primary policy maker on town matters. The Municipal Council, as a duly elected representative body, is in some, but not all respects, akin to what the town meeting was to the town government. It cannot initiate appropriations which is an executive responsibility. But, among other things, it is empowered to enact ordinances, to approve the budget, borrowing and certain executive actions and to fill vacancies in elected offices.

With the adoption of a city form of government, the town also provided for a chief financial officer (CFO) who would manage all financial matters and oversee the offices of the collector, treasurer, accountant and assessors. The charter allows the CFO to simultaneously serve as the town accountant or treasurer, although both positions were filled at the time of adoption. Later, when the accountant departed, the new CFO declined to fill the position and instead chose to assume the responsibilities himself.

In practice, the decision proved a miscalculation as the CFO tended to focus on administrative duties at the sacrifice of the town's day-to-day accounting needs. Even in directing the town's financial business, he often times acted independently and without the benefit of useful information other finance officers might have provided. The weaknesses of this structure and management style ultimately lead to costly accounting and budgetary errors, a lapse of sound fiscal procedures and a failure to meet state reporting deadlines, particularly as they related to approval of the town's tax rate and certification of its free cash. With the persistence of serious financial deficiencies, DOR intervened in 2000 and continues to monitor Amesbury finances as the town strives to correct its course. In the meantime, the CFO resigned. To fill the void, the town has engaged the services of a temporary, part-time CFO and has expanded the responsibilities of the assistant accountant while it solicits candidates for the two positions.

As an unintended consequence, the storm surrounding the town's fiscal management has exacerbated relations between the Mayor's office and the Municipal Council. At a time when appointed and elected officials continue to work to understand and adjust to new roles under a relatively young system of government, the dominant tone in the dialogue between the executive and legislative branches of town government appears to be adversarial. As an example, a primary area of contention tends to involve the accessibility of financial information.

The Municipal Council seeks more reliable financial detail on a more timely basis, while the Mayor is protective of his duty to manage the daily business of the town without outside intervention. Both have a credible basis for their position, but in holding firm, each contributes to the further deterioration of the trust and cooperation necessary to effective, responsive government.

We believe there are opportunities for the Mayor's office and the Municipal Council to repair relationships and restore confidences as each carries out its role in local government. To start, it is likely that the addition of a qualified and experienced CFO and assistant accountant to town government would go far to advance the common interests of good government in Amesbury. From the experience of recent history has emerged universal acknowledgement of the critical role the accounting function plays in the financial management of the town. Also, it is apparent that within the city government structure as conceived in Amesbury, the CFO has an important role. By charter language, he is given specific, wide-ranging financial management responsibilities and is intended to provide institutional knowledge and continuity as elected office holders change. In this context, our first recommendation responds to the town's immediate need which is to fill positions that perform essential financial functions.

We also make recommendations intended to encourage cooperation between the office of the Mayor and the Municipal Council. We recommend that the Mayor and council president meet to identify and work toward the resolution of issues of contention. Toward this end, the Mayor might agree to provide minimal levels of information to the Council when it is called upon to act on certain measures. For its part, the Municipal Council might consider more frequent meetings or streamlining its internal procedures to accommodate requests from the Mayor that are on a legitimate fast track. Additionally, if the Mayor were to make monthly expenditure reports available to the council on a timely basis, the council might agree that they satisfy the charter requirement for written, quarterly reports from the Mayor on the financial condition of the town. These and other recommendations are presented with the goal of fostering communication between the Mayor's office and the Municipal Council.

Recognizing that after five years, the community and the government may still be in a period of transition, the 1996 charter built in provisions requiring the formation of a charter review committee. Five years is also the period within which the Municipal Council is charged with recodification of the city ordinances. We encourage the Mayor and the Municipal Council to move forward with these tasks and we raise, in our recommendations, subject matter which might be incorporated into the discussions.

In other areas of the town's financial management, we offer recommendations involving the collector/treasurer's office, the assessing department, water billing, the accounting function and the MIS department. Overall, these offices function well and in compliance with applicable provisions of state law, the requirements of the Department of Revenue (DOR) and in

accordance with respective financial management standards of practice. A summary of our recommendations are listed on the next page. A more detailed discussion follows.

Conclusion - On a day-to-day basis, the town finance officers, other related offices and staff work well toward the accomplishment of respective tasks and in cooperation with each other. This would be expected given that their responsibilities have not changed in the transition from a town to a city government structure. However, the present allocation of CFO and accounting duties is not sufficient other than as a short-term fix to provide essential financial needs. It is imperative that the town secure the services of qualified persons to perform the full range of functions associated with these positions. A top priority should be placed on the day-to-day accounting function.

In general, it appears that communication between the Mayor's Office and the Municipal Council is driven by necessity and is often strained as the clarity of roles break down. The means to improve this important relationship exists within the present system. However, as each branch of local government seeks to interpret and establish the boundaries of its duties under the charter, conflicts arise.

In this regard, the voters of Amesbury through the charter they adopted have stated that the Mayor, as the executive branch, is charged with running town government. However, much the same way that finance officers have overlapping responsibilities that provide checks and balances on financial management procedures, the Municipal Council is empowered by the same charter to review and approve certain executive actions. For this structure of government to serve the people best, rather than treat the town's charter as rules of engagement between hostile parties, the Mayor's office and the Municipal Council must seek out common ground that balances the executive's right to administer with the council's right to oversee.

SUMMARY OF PRIMARY REPORT RECOMMENDATIONS

- 1) Financial Management/General: Give priority to filling financial positions. [page 8]
- 2) Financial Management / Mayor
 - a. Present annual budget and budget message to Municipal Council by May 15. [page 9]
 - b. Produce budget status reports at the end of each month and add the Municipal Council to the distribution list. [page 10]
 - c. Adopt procedures for proofing documents. [page 12]
- 3) Financial Management / Municipal Council
 - a. Review rules and procedures and consider, among others issues, eliminating the appropriations subcommittee, creating liaisons to departments, limiting hearings and meeting twice per month. [page 10]
 - b. Appoint an ordinance codification committee. [page 11]
 - c. Adopt procedures for proofing documents. [page 12]
- 4) Financial Management / Mayor and Municipal Council:
 - a. Meet to start the budget process, review fiscal condition of town and agree on broad budgetary guidelines. [page 8]
 - b. Meet on presentation of Mayor's budget to Municipal Council. [page 9]
 - c. Agree to a meeting between Mayor and Council President to identify and work toward resolving issues. [page 9]
 - d. Appoint a charter review committee and consider, among others, issues of coterminous councilors and technical corrections to charter language. [page 10]
- 5) Technology: Move toward a decision on cash receipts software. [page 14]
- 6) Technology: Modify MUNIS revenue report categories. [page 14]
- 7) Technology: Create a technology committee. [page 15]
- 8) Accountant: Adopt internal transfer forms. [page 17]
- 9) Accountant: Prepare for GASB#34 implementation. [page 17]
- 10) Collector/Treasurer: Discontinue arranging and storing bills alphabetically. [page 19]
- 11) Collector/Treasurer: Establish search guidelines for refund recipients. [page 19]
- 12) Collector/Treasurer: Consider an alternative cash book format. [page 20]
- 13) Water Billing: Send one water bill to condominium projects. [page 20]
- 14) Assessor: Accelerate annual new growth inspections. [page 22]
- 15) Assessor: Improve office space organization. [page 22]

FINANCIAL MANAGEMENT

By its charter, the Mayor functions as the town's chief administrative officer with assistance from a chief financial officer, whose duties are wide-ranging, and a Mayor's aide, whose duties are not specified. Finance related department heads report to the CFO, while others report directly to the Mayor. In his administrative capacity, the Mayor meets on a bi-weekly basis with heads of the Health, Building and Fire departments together with the director of the Community and Economic Development Office. A second bi-weekly meeting includes the CFO, DPW director, Utilities director and town engineer and a meeting of all department heads is held once each month.

The town's financial management problems under the most recent CFO are well chronicled and are not subject to deep scrutiny in this report. Suffice to say that the administration of the town's finances suffered from the absence of a hands-on accountant, from the CFO's failure to draw on the knowledge and experience of other financial officers, and from a general lack of communication. With current vacancies, the town's former accountant has been engaged to perform, in part, both the CFO and accountant duties on a 10 hours per week, temporary basis. To help, the town's assistant accountant has taken on added responsibilities. While minimally functional, this arrangement is far from sufficient to meet the financial management needs of a \$40 million enterprise.

As more recent positive steps, the Mayor's office has drafted a statement of financial policies for the town and developed a five-year capital improvement plan. In both instances, the documents identify goals, set parameters and are sufficiently comprehensive to guide short term decisions and long term planning. Despite criticism from outside the Mayor's office that has been alternately constructive and harsh, the documents have caused local officials to focus on important issues such as the town's current debt level, the status of its reserves and the budget process. Before final adoption, further input particularly from a new CFO, should aim to craft working documents that both address immediate issues and establish overall planning criteria.

The Municipal Council is comprised of nine members who are elected every two years and serve coterminously. It is required to meet once per month, but often times meets more frequently and late into the night. For its meetings, the council has adopted its own set of rules and procedures and has established various standing committees. An appropriations and audit committee comprised of five counselors and three, non-elected resident members is assigned all financial matters. After a required public hearing, the committee submits a written recommendation essentially to the remaining four Municipal Council members. A three-member (plus two residents) legal affairs committee is responsible, in part, to review measures categorized as ordinances. There are other standing committees on rules and procedures, administration and personnel, as well as provisions to appoint policy committees of a specified duration and ad hoc committees for a specified purpose.

The budget process begins in January of each year when the CFO solicits department budget and capital requests with the expectation of completing a "budget book" for presentation to the Mayor by February 15. For this purpose, the CFO and all department heads have access to the MUNIS electronic budget package. A date between February 15 and March 1 is set for completion of revenue estimates by the CFO and meetings with department heads are scheduled between February 15 and March 15. The Mayor annually targets May 15 to present the final budget recommendation to the Municipal Council, but has not always met his deadline. In 2001, the Municipal Council received the Mayor's budget on May 31. Consequently, the Municipal Council has less than the full 45 days granted by charter to review and approve the town's budget.

The relationship between the Mayor and the Municipal Council generally emerges from the charter. Under its provisions, the Mayor is required to complete, by September 1, a report on the financial and administrative activities of the town for the preceding fiscal year. The traditional "Town Report" is still produced and, for the most part, satisfies this provision. He is also required to provide a written report to the Municipal Council each quarter on the financial condition of the town with recommendations for action. In addition, after consultation with the Municipal Council, School Committee and others, he is required to call a meeting of the Municipal Council prior to the budget process to review financial conditions, revenue and expenditure forecasts as well as other relevant data prior to the start of the budget process. The recently drafted statement of financial policies for the town and the five-year capital improvement plan developed by the Mayor's office would have an important role at this meeting. This information is typically included in the Mayor's written budget message to the Council in or around May.

Outside the budget process, contact between the Mayor's office and Municipal Council centers around borrowing authorizations, spending orders and account transfers. On these matters, the Municipal Council requests for greater detail is often times at odds with the Mayor's desire for quick action. Delays occur when the council suspends action pending the receipt of information and the Mayor resists providing it on the basis that the information is beyond the reach of the council's right to know. If the Mayor provides a short lead time for council action, pressures come to bear due to the time needed if a council subcommittee hearing is required under its rules.

Other mediums of communications between the executive and legislative branches involve the documents requiring action that pass between them. In this regard, a review of ordinances, other official documents and the charter itself, revealed numerous typographical errors, incorrect citations or none at all, inconsistent use of formats in matters placed before the Council and the incorrect use of terms. Clearly, the review procedures instituted by the Mayor's office and the Municipal Council are not as effective as they need to be in ensuring the accuracy of official documents.

Below, our recommendations relating to the financial management of the town are of a general nature, directed to the Mayor's office, or to the Municipal Council.

RECOMMENDATION 1: GIVE TOP PRIORITY TO FILLING FINANCIAL POSITIONS

We recommend the town aggressively solicit applications to fill positions that perform essential financial functions. To its credit, the town has solicited applications and begun the interview process for the CFO position. The Mayor has also provided for an assistant accountant for finance position in the FY02 budget proposal.

We underscore the town's serious, full-time need for a detail oriented, hands-on accountant and encourage the town to seek a candidate with the requisite experience in municipal finance and a depth of knowledge in DOR reporting requirements. In contrast, the role of the CFO is that of an administrator and an important one in the Amesbury governmental structure. He would oversee the operation of the finance offices, monitor revenue and expenditure trends throughout the year, develop revenue and expense forecasts, develop a capital plan and orchestrate the budget process.

More importantly, the CFO is the Mayor's information and communication link with the town's finance officers. Through regular meetings, he can ensure that the Mayor has access to accurate, timely and reliable information that form the basis of policy decisions. Because financial matters dominate, the CFO is also the frequent point of contact between the Mayor and Municipal Council. He conveys the Mayor's message and is a source of information, explanations and insights for the Council. He carries Council views in return. As such, he can be a useful vehicle in forging a mutually beneficial relationship between the Mayor's office and the Municipal Council.

RECOMMENDATION 2: FOSTERING COMMUNICATION WITHIN THE BUDGET PROCESS

As a start to the budget process, we recommend the Mayor meet with the Municipal Council in December of each year. During this meeting, the Mayor and his staff should report on historic fiscal trends and present revenue and expenditure forecasts. Open discussion should focus on upcoming major projects as well as decisions to be made over the ensuing 18 months that will have budgetary implications. The capital improvement plan should be reviewed together with the town's current debt position and the goals set forth in the town's financial policy statement should be revisited.

This early meeting would set the tone for the budget process and lay a foundation for fiscal policy decisions. Together with the annual Town Report, this meeting would help satisfy charter requirements that mayor meet with the Municipal Council prior to the start of the budget process to report on the financial condition of the town (Section 5-1) and that the CFO annually prepare and make public a long-term financial forecast of revenue and expenditures (Section 5-2(c)).

In preparation for the December meeting, the CFO must prepare revenue and expenditure forecasts earlier than usual based on actual totals of the prior fiscal year, and on year-to-date totals in the current year. With cooperation from all departments, the CFO should be able to close the town's books in July or August and accomplish this task. If monthly revenue and expenditure reports for the current year are produced on a timely basis, sufficient data on which to base projections will also be available.

We recommend the Mayor and Municipal Council arrive at a consensus on broad fiscal guidelines for the annual budget. With an informational foundation in place, the Mayor should formulate, then outline his budget goals at the December meeting. The end purpose of the meeting should be to arrive at a consensus with the Municipal Council on broad financial guidelines for the upcoming budget cycle. Agreement should also be reached on all aspects involving the exchange of information.

Department heads should be informed of the budgetary guidelines when first requested to submit their proposed budget appropriation to the CFO. Once department requests are received and assembled into a budget book, we recommend that it be made available to the Municipal Council together with back-up documentation. It is our understanding that department heads are instructed to have all back-up documentation in their possession and available for review when appearing before the Municipal Council. However, given the short time frame the Council typically has to review the Mayor's budget, we suggest that the back-up documentation be supplied to the council early in the process.

We recommend that the Mayor meet again with the Municipal Council when he submits his final budget proposal and we recommend this event take place by May 15. The Mayor should instruct the CFO to complete all budget related tasks in time to submit a final proposal to the Municipal Council by May 15. In the course of delivering his annual budget message at this meeting, the Mayor should report how the final budget proposal adheres to the broad guidelines previously established. He can discuss his priorities, particular where budget provisions deviate from the guidelines. More importantly, he can offer councilors a budgetary overview before they meet with department heads.

RECOMMENDATION 3: FOSTERING COMMUNICATION OUTSIDE THE BUDGET PROCESS

We recommend that the Mayor and the Municipal Council president meet privately to identify and begin work toward the resolution of issues of contention. The Mayor and the council president can and should have an open and candid conversation about relations between the Mayor's office and the Municipal Council. We suggest a private meeting to start which might be followed by a discussion that includes a broader group, if desired. We would expect topics of conversation to include legal obligations and roles in local government, accessibility to information, time frame concerns, etc. If the Mayor and council president were to meet on a more regular basis, priorities and concerns could be exchanged and potential conflicts avoided.

We recommend that budget status reports be produced regularly each month and distributed to all department heads and a report be made available to the Municipal Council. By monitoring actual year-to-date expenditures and measuring them against the initial appropriations by line item, departments and the Mayor can track financial performance and can receive forewarning of potential problems. The delivery of regular and reliable revenue and expenditure reports to the Municipal Council would keep members informed as to the financial condition of the town and would go far toward satisfying the Mayor's obligation under the charter to provide quarterly, written reports to the Council (Section 2-7(a)).

RECOMMENDATION 4: APPOINT A CHARTER REVIEW COMMITTEE

We recommend the Mayor move forward to appoint, and the Municipal Council approve, a charter review committee. Although the charter appears to grant both the Municipal Council through ordinance (Section 6-1(1)), and the Mayor, through administrative order (Section 6-1(2)), the authority to reorganize city government, Section 9-9 mandates a charter review after five years. This section directs the Mayor, with the approval of the Municipal Council, to appoint a special committee to "review the purpose and need for each appointed office, board, committee and commission of the town." The charter language appears specific in its charge to the review committee, but there is no legal barrier to expanding the scope of its considerations to include other aspects of city government.

Accordingly, we would expect the committee to revisit the decision that all nine Municipal Councilors serve coterminously. To avoid the potential disruption that would be caused by a substantial turnover of membership, the review committee might consider a more typical alternative of staggered terms ending each year for a portion of the members (i.e., three members elected each year for three year terms). This would also be consistent with existing charter language (Section 9-5) which specifies, "Except as otherwise provided by this charter, all boards, commissions and committees shall consist of three or more members appointed for terms of three years each, so arranged that the term of one-third of the members, or as nearly the number as may be possible, shall expire each year."

Equally important to a review of government structure and operation is the need to carefully read the charter with the intent to correct, clarify and improve charter language and to ensure consistency with other charter provisions and with state statutes.

The official records and documents of the town play an important role in informing and empowering municipal officials and employees as well as residents. Pervasive typographical errors and a vagueness of language creates confusion and undermines confidence in government. With this in mind, we have also addressed the subject of proofing by the Mayor's office and the Municipal Council within a separate recommendation.

RECOMMENDATION 5: REVIEW MUNICIPAL COUNCIL RULES AND PROCEDURES

We recommend the Municipal Council act as an Appropriations and Audit Committee of the whole. The practice of assigning fiscal matters to a subcommittee of eight, which already includes five of the nine council members appears counter-productive. We suggest a more practical and efficient structure would have the 9-member Municipal Council replace the current committee of eight, three of whom are non-elected participants. In essence, the Municipal Council would act as an appropriation and audit committee of the whole. Council rules affording opportunities for participation by residents could remain in effect.

We recommend that the Municipal Council president assign each council member responsibility for a certain number of town departments. In this way, members would have roles as department liaisons. When a matter before the council involves a particular department, one councilor is assigned the task of investigating the issue and reporting his or her findings back to the full membership. All council members would hear the same presentation, questions and information at the same time. In the long run, members would develop expertise and insights into certain areas of government, while department heads would benefit from having a rapport with a single contact with the council.

We recommend that certain thresholds for financial matters be established beyond which a hearing would be required. The substance and relative importance of a fiscal matter placed before the council could be used to dictate whether or not it should receive a separate hearing. For example, if a financial matter involved an amount of money over a particular threshold, or a percentage of the department's budget over a certain level, a hearing might be required. For matters under the thresholds, no hearing would be required and Council action could move forward. In instances where no hearing is set, the Council liaison would be a useful source of information if he or she had already communicated with the department head about the request.

We recommend the Municipal Council meet twice each month on a permanent basis. In the course of our study, we formed the impression that the Municipal Council is frequently unable to complete its agenda in a single evening on a regular basis. In some instances, delays are deliberate and pursuant to a council decision, while in most cases, time just runs short. Given the level of government activity for a city the size of Amesbury and in view of the demands placed on the Municipal Council to fulfill its regular duties, it seems unlikely that one meeting per month would be enough. In fact, it is our understanding that the Municipal Council often schedules an additional meeting to keep up with its workload. In this context, we recommend the Municipal Council change its rules and procedures to require two regular meetings per month.

RECOMMENDATION 6: APPOINT AN ORDINANCE CODIFICATION COMMITTEE

We recommend the Municipal Council move forward with the formation of a committee to complete the five-year re-codification of ordinances. Section 9-7 of the city charter directs the Municipal Council at five-year intervals to establish a committee "to prepare a proposed revision or re-codification of all town ordinances which shall be submitted to the Municipal Council for reenactment." It outlines a procedure to be followed and further directs that the revisions or re-codification be prepared under the supervision of the town attorney or by a special counsel.

In its present form, the regulations by which the town operates are a collection of out-dated town by-laws that continue to refer to the entrappings of town government (i.e., town meeting, board of selectmen, finance committee), other by-laws which are unchanged in form or substance, but have been brought forward as ordinances, and new ordinances which are embedded at the end of the by-law document in the form they were adopted. Re-codification is overdue.

RECOMMENDATION 7: ADOPT PROCEDURES FOR PROOFING DOCUMENTS

We recommend the Mayor and the Municipal Council set up separate internal procedures to ensure the precision of language and accuracy of statements in all written documents that pass between them. In general, a sample of town documents and records show evidence of typographical errors, the inappropriate use of terms, incorrect or the lack of citations to state statutes or city ordinances, inconsistency of format in orders placed before the municipal council and lack of compliance with statutory requirements for certain authorizations.

These deficiencies not only reflect on the level of professionalism in government, but can bring into question the meaning and intent of official documents, records, new laws or actions taken. In this regard, Amesbury government must be more conscientious in detecting errors. We have found them in the text of the charter, in ordinances certified as approved, in the council rules and procedures, and in town annual reports.

We would advise the mayor's office and the municipal council to pay particular attention to the use of the terms "ordinance" (too frequently used with temporary or one-time only orders) and "raise and appropriate" (incorrectly used in connection with borrowing orders) and to statutory requirements for the reauthorization of revolving funds (MGL Ch. 44 Section 53E½).

To address the issues represented above, we recommend the Mayor appoint a person, or a 2-3 member committee, with the responsibility to proof-read and check the accuracy of all references in documents that receive his signature, including all documents intended for Municipal Council approval. We recommend the Municipal Council assign these responsibilities as they relate to the council, to its Legal Affairs committee. A review of all matters for precision and accuracy should be made by the legal committee before a final vote is taken by the council.

TECHNOLOGY AND DATA PROCESSING

The town-wide computer network includes approximately 130 terminals working off of four servers located at town hall and provides all departments and buildings with e-mail capacity and internet access. Among finance offices, the primary software in use includes Lotus spreadsheet, word processing and database (Approach) applications, Vision appraisal software in the assessor's office, ADP payroll software, as well as various modules offered in the MUNIS and Govern financial management packages.

The town receives its in-house computer and technology support from a management information systems (MIS) director and two full-time staff who report to the chief financial officer. The MIS director has been in the position for three years, previously served as a part-time, network coordinator in the accountant's office and has had training on the Govern financial management software. One staff member also has an extensive background in the MUNIS financial software package.

Among other responsibilities, the MIS staff monitor systems, provide network and software support, install upgrades, provide in-house training and assist in the analysis and purchase of new technology for departments. The MIS director also functions as technical advisor to the school department which is already served by a network coordinator and two technicians.

In addition to its support function, the office prints 6,200 real estate bills four times each year, 800-1100 water bills each month, and about 300 boat excise bills each year. The office manages outside contracts with MUNIS, ADP and for server and windows support and as a routine matter, maintains e-mail logs of all correspondence with technical support vendors. It also oversees the regular back-up and storage of system files.

In general, the MIS director and staff help ensure that the MUNIS financial management software functions as intended. Compatibility issues between MUNIS and Govern, which has been in use in the collector/treasurer's office since 1986, also consume staff time. Otherwise, MIS personnel have been effective in assisting finance-related personnel with the creation of spreadsheets and databases for specific purposes, in coordinating the production of tax bills, and in making training sessions available to staff. The MIS director and her staff appear to be very accessible and town hall personnel, in turn, appear to be comfortable seeking their assistance.

The MIS director sits on a committee exploring the possible upgrade or replacement of the Govern software in the collector/treasurer's office. Outside of this ad-hoc committee and the MIS staff, there is no group that focuses on town-wide technology issues.

RECOMMENDATION 1: CASH RECEIPTS SOFTWARE

We recommend the town move toward a decision on the collector's cash receipts software.

Notwithstanding the loss of momentum toward a decision concerning new cash receipts software due to infrastructure issues at town hall, the process should move forward. While the current practice of creating a manual crosswalk between Govern and MUNIS to transfer the collector's cash receipts data to the general ledger is not arduous, or significantly time consuming, the potential for error and lack of efficiency makes it an undesirable procedure. As the town considers whether to upgrade the Govern software in the collector's office, to install MUNIS or to purchase a cash receipts module from another vender, we encourage a decision as soon as is practical.

RECOMMENDATION 2: MODIFY REVENUE REPORT CATEGORIES

We recommend the MIS department work with the assistant accountant to recode revenue accounts in the MUNIS year-to-date budget report so that revenue categories match those on the DOR Recap Sheet. The creation of a permanent crosswalk between these two reports will allow the automatic transfer of data and will facilitate revenue comparisons, forecasts and trend analysis. Changes in MUNIS would involve the following:

<u>Item</u>	<u>Move from:</u>	<u>Move to:</u>
Penalties/Interest Property Taxes	Tax Revenues	Other Revenues (Local Receipts)
Penalties/Interest Tax Titles	Tax Revenues	Other Revenues (Local Receipts)
Payments in Lieu of Taxes	Tax Revenues	Other Revenues (Local Receipts)
Court Fines	Miscellaneous Revenues	Other Revenues (Local Receipts)
Non-Criminal Fines	Miscellaneous Revenues	Other Revenues (Local Receipts)
Earnings on Investments	Miscellaneous Revenues	Other Revenues (Local Receipts)
Veterans' Benefits	Miscellaneous Revenues	Cherry Sheet

RECOMMENDATION 3: PLAN FOR CONTINUED STAFF TRAINING

We recommend the MIS department continue to offer training for staff in MUNIS. Occasional lack of interest on the part of town hall staff and time constraints on the MIS staff should not discourage the perpetuation of an on-going software training program. We would encourage the MIS director when in regular contact with town hall staff to conduct an informal survey relative to comfort and proficiency levels in available software. Department heads might also be encouraged to consider ways in which technology might improve operations and gain efficiencies. From this information appropriate level training and refresher courses can be developed. We would also encourage the MIS director to consider inviting or engaging outside instructors to teach staff. As trained and experienced professionals, they are likely to have success communicating and holding the attention of staff than a non-teacher. Over the long run, the MIS director should consider seeking an appropriation in her budget for a continuing

technology education program. Only by persistent reminders will staff come to recognize the value of technology training as a means to simplify their job and improve their performance.

RECOMMENDATION 4: CREATE A TECHNOLOGY COMMITTEE

We recommend the town form a technology committee. A technology committee can be a meaningful and objective contributor of information, analysis and insight for the town decision-makers as they grapple with computer and software issues. A technology committee can also serve as a resource for the MIS director as she considers ways to enhance the town's computer capabilities. Its members can work with the MIS director to produce a periodic report, or assessment, of the town's technology status. Such a report would serve as a useful tool to evaluate the performance of hardware and software in town departments, to identify and prioritize the need for upgrades, and to recommend the adoption of new technologies. The recommendations made or accepted from the report would then be incorporated into a long term capital planing program.

A technology committee might comprise only three or four members who have appropriate knowledge or work experience. To the extent possible, the town should recruit members from the town population, but the committee could be a mix of residents and town officials. In any event, the MIS director should be a committee member. Absent other charter provisions, the Mayor would appoint the committee members subject to Municipal Council approval.

ACCOUNTANT

The accounting function is within the office of administration and finance, which is headed by the CFO. However, since the departure of the CFO earlier this year, his job has been performed by the town's former accountant on a temporary, 10 hour a week basis. To help with the accounting duties, the town has asked the long-standing assistant accountant to take on added responsibilities which, in some respects, are not reasonably within her training and experience. The assistant accountant has over 25 years of service to the town, but has been primarily responsible for health and benefit programs, as well as personnel records and issues. The payroll and accounts payable functions are the responsibility of a third, full-time clerk.

For finance functions, the town uses the general ledger in MUNIS, in part, because the prior CFO was comfortable with the software and otherwise because the Govern vender no longer provides technical support for its general ledger module. The accounts payable activity is also on MUNIS, but the collector's cash receipts are on the Govern software. The treasurer's schedule of receipts is received by the assistant accountant in hard copy. To transfer the collector's cash receipts data from Govern to the MUNIS general ledger requires the creation of a " manual crosswalk." This manual exercise could be eliminated by reprogramming Govern to incorporate MUNIS account numbers, at a cost of \$1,000-2,000, but this course of action has been deferred until decisions are made whether or nor to upgrade the Govern software, or to invest in software to replace it.

The acting CFO assists, part-time, with general ledger entries and completes periodic analysis of the town's fiscal condition. He has developed a five-year revenue forecast for the town and is working with the Mayor's Aide during the FY02 budget process. Using the MUNIS system, monthly revenue and expenditure reports are generated, but the acting CFO has also developed a separate revenue report which matches DOR Recap Sheet categories. Minimal account recoding could make this a routine report in MUNIS. With guidance from the acting CFO, the assistant accountant makes general ledger entries and otherwise receives turnover information, in hard copy, from the treasurer and departments (on standard DOR forms). Backup detail is often provided on Lotus spreadsheets.

Payroll and vendor warrants are prepared by the payroll/accounts payable clerk and submitted to the Mayor for his signature and to the CFO for a countersignature. Once time sheet data is entered into ADP software by the payroll clerk, the data is electronically transferred to ADP for processing. Signed checks are returned in sealed envelopes for distribution. Salary verifications and any required changes are completed, as needed, by the assistant accountant/payroll clerk. The town and school payrolls, together with the school vendor warrant are paid bi-weekly on the same schedule. The town's vendor warrant is approved every other week. A payroll summary generated by ADP serves as the warrant and a permanent record.

It was also our observation that the format of the town's budget allows department heads a high degree of flexibility to transfer funds between line items located within budgetary groupings. A review of the year-end budget report for the town revealed a practice of under funding, or zero funding, line items with the expectation of covering actual expenditures for those purposes from over-funded items within the same budget grouping. While legitimate as long as the total appropriated amount for the grouping is not overspent, this reliance on internal transfers blurs the picture of where the town's money is actually being budgeted and spent.

Based on the above, we offer the following recommendations.

RECOMMENDATION 1: ADOPT INTERNAL TRANSFER FORMS

We recommend the accountant adopt the use of an internal transfer form. An internal transfer form, to be completed by the department head and submitted to the accountant, would help document the movement of money between line items. Ultimately, department heads should be encouraged to be as accurate and realistic as possible when submitting their line item budget request. In the meantime, the use of transfer forms will provide the town with a clearer picture of where money is spent, where resources are needed and where efficiencies can be gained.

RECOMMENDATION 2: RECODE REVENUE ITEMS IN MONTHLY BUDGET REPORT

We recommend that certain, individual revenue lines in the MUNIS-generated year-to-date budget report be recoded to match the DOR Recap Sheet revenue categories. If revenue categories match, the MUNIS monthly revenue report will be a useful tool to measure year-to-date receipts against the budgeted amounts without making additional manual adjustments. It will also advance the process of making annual revenue projections and will facilitate the completion of the annual Schedule A. A consistent format among these reports will also ease the task of the next CFO and accountant as each becomes acclimated to procedures in Amesbury.

RECOMMENDATION 3: PREPARATION FOR GASB#34 IMPLEMENTATION

We recommend the accountant devise a plan to gather information about and implement GASB#34. Because the town must reach full compliance with GASB#34 by the start of FY03, it should begin now to gather detailed information relative to its implementation, requirements and potential costs. Written materials and seminar opportunities are already available from the Government Accounting Standards Board (GASB), from the Government Finance Officers Association (GFOA) and/or from the State Division of Local Services (DLS). In the absence of a CFO, the town should seriously consider setting aside funding now to engage outside assistance in organizing accounts and inventoring fixed assets.

COLLECTOR/TREASURER

The Town of Amesbury has a combined collector/treasurer position which was converted from elected to appointed status when the town adopted a city form of government in 1996. The collector/treasurer is appointed by the Mayor, but reports to the CFO. The office is currently staffed by a collector/treasurer with 18 years of service and by two, full-time clerks and two part-time clerks. Although cross-trained, each clerk also has regular daily responsibilities. In addition, the FY02 town budget includes a request for a full-time clerk who would devote two days per week to the collector/treasurer's office and three days to the assessors' office.

The volume of collections typically involves approximately 6,200 real estate parcels and 500 personal property accounts on a quarterly basis. About 300 boat excise bills and in excess of 16,000 motor vehicle excise tax bills are sent-out annually. The collector/treasurer also receives 800 -1100 payments each month for water and sewer charges. The collector/treasurer estimates that only 30 percent of tax payments to the town are made by check and received through the town's lock box. Another 40-45% are received from tax services and are posted directly from disks provided. The remaining payments are received over-the-counter, a portion of which are in cash. The collector issues municipal lien certificates and is responsible for pursuing delinquent tax accounts for the town. A program to communicate with delinquent taxpayers at each step in the collection process has been successful in reducing outstanding tax receivables. At present, properties in tax title number less than 100.

For collection purposes, the office has used Govern "Receivable and Collection Software" since 1986. Over-the-counter payments are keyed into the system when collected and receipts are turned-over to the treasurer each day. On the treasurer's side, collector and departmental turnovers are posted and deposited on a daily basis as well. Using a Lotus spreadsheet, the collector/treasurer maintains a "collector's receivable control" in which she records commitments, collections, abatements and exemptions, refunds, and other adjustments. This control facilitates the reconciliation of receivables each month. Through various spreadsheets, the treasurer maintains cash information as well as a record of receipts and disbursements.

The Govern software is installed with the maximum available upgrade, but remains a cobalt version. It is our understanding that Govern intends to release a Windows version of its software in the near future which is among the options currently under consideration by the town to resolve compatibility issues between Govern and the MUNIS general ledger program. At present, manually generated crosswalks are necessary to transfer data between the two programs.

Water and sewer payments are received in the collector's office, but billing is coordinated by a water billing coordinator, who reports to the CFO. Payments are keyed into the Govern software in the collector's office, and then transferred electronically to the billing coordinator who reviews and posts the receipts. Water and sewer bills are processed and printed in-house following the general rule of one meter-one bill. The exception is four condominium projects totaling 270

condominium units. Each project has one meter, but the billing coordinator manually creates individual bills for 270 units based on the pro-rata share of building expenses allocated to each unit. With water meter upgrades and new radio-read, hand-held devices, the town Utilities director hopes to convert from semi-annual to quarterly billing to improve cash flow. Since the town is under a consent decree from the State Department of Environmental Protection to replace meters older than ten years (approximately one-third of all meters), the timing would seem right to begin an upgrade program. Although no decision has been made, the town's long-term water-sewer picture may become more clear with the upcoming completion of a rate study, by an outside engineering firm, that projects rates ten years into the future.

Conclusion - The collector/treasurer's office appears adequately staffed to handle the volume of collections received annually and the tasks otherwise requisite to the collector and treasurer functions. Procedures are in place to receive, post and deposit receipts. The turnover of receipts from the collector and other departments to the treasurer are also occurring on a regular basis, as is the treasurer's notification of receipts to the assistant accountant. Despite the absence of a full-time CFO or accountant, state-mandated quarterly reconciliations of cash and the annual reconciliation of receivables are being completed.

In our recommendations, we comment on the office practice of sorting paid bills in preparation for storage, and on the process of locating property owners with potential claims on tax refunds. We also suggest an alternative cash book format for consideration by the treasurer.

RECOMMENDATION 1: DISCONTINUE STORING BILLS IN ALPHABETICAL ORDER

We recommend the collector/treasurer discontinue sorting paid bills in alphabetical order. The collector has instituted an effective procedure for receiving and keying into the computer software all tax payments that arrive over the counter or by mail. Later, bills are batched by type and adding machine tapes are run in preparation of deposit slips. If the sum of the tapes do not reconcile with the total indicated on the computer printout, staff immediately seek to identify and correct the problem. By this procedure, payments are verified, posted, stored and available if retrieval is required. Consequently, the need to further sort the actual tax bills in anticipation of taxpayer questions is eliminated.

RECOMMENDATION 2: ESTABLISH SEARCH GUIDELINES FOR POTENTIAL REFUND RECIPIENTS

We recommend that the treasurer consider a lower measure of due diligence when searching for former property owners who might be entitled to tax refunds. To her credit, the collector/treasurer has encouraged staff to use their best efforts to locate persons who might be entitled to the return of a tax overpayment. In many instances, the time and effort exerted is beyond due diligence.

However, the legal responsibility of the treasurer to search for potential tax refund recipients need not extend beyond a diligent effort which is typically satisfied by a letter to identified parties at their last known address. After a period of three years, when no party can be located, there is a process for removing the unclaimed overpayments or duplicate payments from the tax commitment. Under MGL Chapter 200A, Section 9A, these overages to the commitment should be transferred to a "tailings account" and subsequently treated as abandoned property. This process requires additional notice by first class mail and publication, after which, unclaimed refunds may revert to the town's general fund.

RECOMMENDATION 3: CONSIDER AN ALTERNATIVE CASH BOOK FORMAT

We recommend that the treasurer consider using an alternative cash book format. The treasurer presently maintains cash book information including a record of receipts, deposits and disbursements. We have included in the Addenda to this report, a sample cash book format as an alternative for the treasurer to consider. The sample reflects activity by day, by account and shows a running daily balance of the town's cash status. It is a functional format which we advocate to all communities and could be created using a Lotus spreadsheet application.

RECOMMENDATION 4: SEND ONE WATER BILL TO CONDOMINIUMS PROJECTS

We recommend the Water Billing Coordinator mail one bill to the condominium association of projects where there is only one water meter. According to the DLS Property Tax Bureau, there is legal precedent that supports the practice of sending one water bill to the condominium association of a project where there is only one meter. It then becomes the responsibility of the condominium association to pay the bill in full (usually when water charges are included in condominium fees). If the association fails to pay, a lien would attach to all the units in the amount of their pro-rata share. The association could instead forward water bills to individual unit owners based on their pro-rata share of expenses. In this case, payment would be the responsibility of the unit owners.

It is our understanding that because the town had difficulty collecting water charges from condominium associations, it choose to send individual bills to unit owners. If the town still holds to this view, we recommend the following option.

With the assistance of the MIS director, the water billing coordinator should create an Approach database file of the 270 condominium owners. Information entered into the data should include, but not necessarily be limited to, unit address, owner name, other identifying information, and pro-rata share of building expenses as indicated in the development's master deed. Utilizing the database application, a water bill format could be designed. Once the total water charge for the building is manually entered into the database, a separate bill could be automatically printed for each individual unit owner. The bill would show the correct amount due for the billing period based on the owner's pro-rata share of expenses.

ASSESSOR

Since Amesbury converted to a city form of government, the Mayor appoints a 3-member, part-time board of assessors and a chief assessor. By charter, the CFO directs and supervises the daily operations of the board of assessors' office. However, as a practical matter, the board guides and directs the overall policies of the department while the day-to-day office supervision is carried out by a full-time chief assessor. In this case, the chief assessor has 17 years of experience and also happens to be a board member. He is assisted by a full-time administrative assistant/assistant assessor with 10 years in the office, a full-time clerk with just over a year in the office and a part-time clerk who works 8-9 months per year. A second board member serves as a 19-hour per week, data collector at a pay rate of \$9.50 per hour. In addition, the FY02 budget includes a request for a full-time clerk who would devote three days each week to the assessors' office and two days to the collector/treasurer's office.

The assessing department is primarily responsible for placing values on all real and personal property within the town for tax purposes and for maintaining property records. In Amesbury, the task involves approximately 6,200 real estate parcels, 81% of which are improved residential, and about 500 personal property parcels. It commits excise taxes for over 16,000 motor vehicle and 300 boat accounts. The town averages about 500 real estate transactions per year and issues approximately 650 building permits per year, on average, of which 50 or so are for new residential construction.

The office relies primarily on Vision Appraisal Software to maintain property files and generate a real estate commitment list. The commitment must be converted by the town's MIS department to a format allowing transfer by Govern software which is in use in the collector's office. Motor vehicle and boat excise, abatement and exemption information are maintained in Approach database.

The inspection and analysis of sales necessary to the completion of annual adjustments to property valuations are completed by the chief assessor. The town contracts-out the task of property revaluations every third year in advance of a state certification of full and fair cash values. Vision has done this work in the past for the town and is expected to respond to an RFP as the FY02 revaluation year approaches.

The chief assessor also receives permit information (building, electrical, gas and plumbing), in hard copy, every two weeks from the building inspector for a 12 month period ending June 30. The data is input into property records as received, and in late May continuing into September, the chief assessor inspects these properties for the purpose of his annual estimate of new growth. Generally, as a result of major commercial development, new growth in recent years has doubled and had a significant impact on the town's levy limit. Together, the sale and permit-related inspections complement those completed by the part-time, data collector and contribute toward an on-going measure and list program which is on a six-year cycle.

In addition, the office annually updates personal property data tracking new accounts from information provided by the town clerk (business certificates) and from the building inspector (permits). The office processes abatements and exemptions, sending certificates to the collector each month. The chief assessor establishes the annual overlay and with the board typically certifies surpluses for transfer to the general fund. He also represents the town in cases before the Appellate Tax Board.

The office also uses the services of Kelly & Ryan, a deputy collector, who receives motor vehicle registration information directly from the State Registry of Motor Vehicles. After the list is proofed by the assessors' office, bills are printed and mailed by the deputy collector.

Overall, the assessors' office is sufficiently staffed and equipped to effectively maintain ownership records and property data files, to produce regular reports and to provide over-the-counter service to the public. Notwithstanding recent issues which have caused delays, DLS records indicate that recap sheets are historically completed and commitment lists are produced allowing for the timely mailing of tax bills. There are, however, space issues particularly now that the chief assessor has been asked to vacate his private office due to environmental concerns. Overall, the space that makes up the assessing department is deficient in terms of size and configuration, a circumstance that is worsened by a cluttered appearance.

RECOMMENDATION 1: ACCELERATE NEW GROWTH INSPECTIONS

We recommend the chief assessor adopt procedures and/or reallocate resources to complete permit inspections and new growth estimates as soon as possible after the close of the fiscal year. To relieve the pressure of the Recap deadline, we suggest the chief assessor space permit inspections throughout the fiscal year so that by August only July inspections remain. To ensure property access, he might coordinate his schedule with the building inspector, or fire inspector, as they complete interim or final inspections. To help with the workload, he might assign some or all of these inspections to the part-time data collector and at the same time extend the measure and list cycle from six to seven or eight years.

RECOMMENDATION 2: IMPROVE OFFICE SPACE ORGANIZATION

We recommend the assessing department dispose of unnecessary records and reorganize its space. Document disposition schedules available from the state supervisor of public records can help staff identify records that must be maintained. Recognizing the lack of dry storage space in town hall, all non-essential records should be discarded. To the extent possible, efforts should be made to improve the assessors' space so as to inspire confidence among those with business in the office.

Treasurer's Cash Book FY _____

Begin Balance:	1,500,000.00	Total Deposits:	6,850.00
Total - receipts:	6,850.00	Total - In:	\$46,000.00
Total - warrants:	(606,000.00)	Total - Out:	(\$46,000.00)
Balance:	900,850		

Current Date: 03/11/2001

Date	Source/Description	Check # or Batch #	Receipts	Disbursements (warrants)	Deposit Date	Deposits	General Account	[Bank Name] Vendor	[Bank Name] Payroll	[Bank Name] Ambulance	[Bank Name] Student Activities	[Bank Name] [Purpose]
	[prior month end balance]						1,500,000.00					
02/05/2001	Collector's TO #234	B 1468	2,500.00									
	Bldg Insp TO #56	B 3579	3,700.00									
	Clerk TO #86	B 5008	650.00			6,850.00	6,850.00					
03/08/2001	transfer to vendor						(46,000.00)	46,000.00				
	transfer to payroll						(560,000.00)		560,000.00			
03/09/2001	Vendor Warrant #26	C 450-479		(46,000.00)				(46,000.00)				
03/11/2001	Payroll Warrant #33	C 509-525		(560,000.00)					(560,000.00)			

ACKNOWLEDGEMENTS

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Thomas K. Iacobucci, Municipal Councilor
Ted Van Nahl, Aide to the Mayor
Charles Benevento, Acting Chief Financial Officer
Barbara D. Moore, Collector/Treasurer
Henry Fournier, Chief Assessor
Ann Verret-Speck, MIS Director
John Dold, Utilities Director/Acting DPW Director
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