

Massachusetts Department of Revenue Division of Local Services
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Town of East Bridgewater

Financial Management Review

February 2006

INTRODUCTION

At the request of the East Bridgewater Board of Selectmen, the Department of Revenue's Division of Local Services (DLS) has completed this financial management review of the town.

We have based our findings and recommendations on site visits by staff members of the Municipal Data Management & Technical Assistance Bureau (MDM/TAB), the Bureau of Accounts (BOA), and the Bureau of Local Assessment (BLA). During these visits, the staff interviewed the selectmen, the finance committee, town administrator, accountant, acting treasurer/collector, administrative assessor/appraiser, school business administrator, and other municipal office staff and committees. DLS staff examined such documents as the tax rate recapitulation sheet, town reports, annual budgets, balance sheets, cash reconciliation reports, statements of indebtedness and other assorted financial documents.

The purpose of this review is to assist town officials and boards as they evaluate the town's financial management. In reviewing the existing financial management, we have focused on: (1) the town government structure in the context of the duties and responsibilities of financial officers; (2) the degree of coordination and communication among relevant boards and officials, (3) the performance of financial operations in such a way as to maximize resources and minimize costs.

The board of selectmen should consider the recommendations contained in this report in formulating overall strategies for improving the town's financial management. Many recommendations in this report can be implemented without a major change in the current structure of town government given sufficient cooperation among town boards and officials. However, our most important recommendation, involving East Bridgewater's governmental structure, will require special legislation or the adoption of a charter.

EXECUTIVE SUMMARY

East Bridgewater is a rapidly growing community located south of Boston. Originally settled around 1630 as an agricultural community, East Bridgewater developed into a mill town during the 1800s. Due to the growth of the mill industry and the construction of trolley lines south of Boston, East Bridgewater's open lands attracted residential development and population growth. However, the town's population exploded in the years following World War II when many of the mills were declining or locating to other areas.

Over the last two decades, the town's real estate parcel count has grown from about 4,140 (FY86) to about 5,520 (FY06) or an increase of 33 percent. Within this growth, East Bridgewater's single-family homes have increased from about 2,430 to 3,550 or an increase of 46 percent. As a result of this development, the population has grown. According to U. S. Census figures, the town's population was 3,832 persons in 1940 and 12,974 persons in 2000, more than tripling over the last six decades. Since 2000, East Bridgewater's population has continued to expand, reaching an estimated figure of 13,692 persons (July 2004). To accommodate this development and population growth, East Bridgewater's services and its operating budget also have expanded. Over the last two decades, East Bridgewater's budget has grown from approximately \$10.59 million (FY86) to \$32.68 million (FY06), more than tripling.

As a growing residential community, East Bridgewater has entertained changes to its governmental structure over the years. Beginning in 1973, the town elected a charter commission, which presented a proposal to the East Bridgewater voters in the spring of 1974. While the proposed charter retained most of the town's separately elected officials (e.g., treasurer, town collector, and auditor), it attempted to consolidate and improve coordination in town government. The changes from the then governmental structure included: expanding the selectmen to five members; creating a water-highway department responsible to an elected board (not the selectmen); and replacing the tree warden and moth superintendent with a director of lands and natural resources appointed by the selectmen. However, the voters did not support the views of the charter commission and rejected the proposal (856 votes to 486) in a nearly 2-to-1 margin.

In the years following the defeat of the charter, East Bridgewater has made smaller, incremental changes to its structure to address increasing demands of the residents. In 1979, the town adopted MGL Chapter 41 §55, abolishing the elected auditor and creating an appointed professional accountant's position. Later, the town adopted MGL Chapter 41 §23A to appoint an executive secretary in 1985 and sought special legislation in 1986 to convert its elected treasurer's and collector's positions to a combine appointed one.

Despite these changes, the town's governmental structure was still substantially decentralized with little accountability and cooperation. The town had a full-time executive secretary, but the position had no coordinating or budgeting responsibilities. Instead, department heads reported to the board of selectmen, and the nine-member finance committee managed the budget process. While this organizational model served the community historically, these part-time officials were finding that they were not able to handle the growing complexities facing local governments. Specifically, East

Bridgewater was having difficulty grappling with economic impacts of the late 1980s/early 1990s recession and its effect on the community's budget and services.

Between FY89-FY92, East Bridgewater lost more than \$1 million in state aid and, like many communities, drew down its reserves, cut budgets, and used the optional teachers' salary deferral (a total of \$777,000) to help balance its budgets. Adding to its financial problems, a private commercial landfill, which had been paying in excess of \$1.5 million in tipping fees annually and providing free trash disposal services to East Bridgewater, was projected to close in 1996. Overwhelmed and concerned, town officials sought the assistance of the Department of Revenue (DOR) in 1993.

At the request of the selectmen, DOR conducted a financial management review and made 12 recommendations. Chief among these recommendations were to: have the executive secretary coordinate the town's financial management activities and budget process and codify the executive secretary's position and responsibilities in a by-law. East Bridgewater embraced most of the 1993 recommendations, however, town meeting would not codify the executive secretary's position.

In the years since DOR conducted its last review, the town continued to grow and change. Shortly after the review, there was turnover in key offices, the accountant and treasurer/collector both left town service only to be followed by the executive secretary a short time later. When the executive secretary was replaced, selectmen expanded the job description to have the position play an active role in the town's financial management and budgeting process. Unfortunately, the position did not pay well and was considered entry-level, resulting in two different persons serving in the position between 1997-2003. Concerned with the prospect of continued turnover in this position, the selectmen appointed a government study committee to review and assess the operational and structural components of East Bridgewater's government and its ability to meet current demands and future needs of the community.

The government study committee conducted staff interviews, reviewed data and reports, and solicited public input. The committee also compared other communities' structures, revenue sources, and statistics with East Bridgewater's. The report was released in January 2003 and contained 18 recommendations, including new professional positions, restructuring boards/departments, eliminating elected offices, improving administrative procedures, and establishing a charter commission and by-law review. In the study's conclusion, the committee found that East Bridgewater needed to restructure departments and review the ways it conducts business in order to increase efficiencies, communication, and accountability.

Since the report's release, the town has accomplished two of the primary recommendations, creating a strong town administrator's position and organizing a department of public works. By vote of town meeting, the position of the executive secretary was replaced with a strong town administrator's position in May 2003. According to the job description, the town administrator's position appoints and supervises all department heads under the selectmen's office, is responsible for daily operations, oversees the town's financial operations, and manages the budget process. By vote of town meeting in May 2005 and recently approved special legislation, the town also created a central public works department, abolishing eight elected positions (including the highway surveyor, tree warden, water commissioners, and park commissioners) and reorganized six separately run operations. A

professional director, who reports to the town administrator, will manage this new department. While these accomplishments will help the community in reaching its goals, the town still has a long list of recommendations yet to be addressed and no timeframe in which they will be done.

In the mean time, East Bridgewater officials struggle to manage the town's resources, provide for growing operational and capital demands, and begin planning for the future. In recent years, the town has experienced trouble balancing its budgets due to slow growth in revenues and double-digit increases in fixed costs like health insurance and retirement contributions. The town has made service cuts, reducing most non-department head staff positions to 31.5 hours per week, and has drawn down the town's reserves, using these one-time revenues to fund recurring operating expenses.

Adding to this fiscal problem, the town is projecting upwards of a \$1 million increase in solid waste costs beginning in FY07. While the private commercial landfill closed in 1996, the town won a lawsuit against the company for failure to report all materials deposited at the site. East Bridgewater was awarded \$1.7 million over ten years and got an extension of the free collection/disposal service through FY06. In 1998, East Bridgewater adopted a solid waste enterprise fund and implemented a pay as you throw bag program that fully recovers the operating costs annually. However, with the projected increase in costs in FY07, the town is looking at its options (e.g., raise bag fees, use some of the \$1.7 million reserve, and implement a townwide assessment on all residents) to balance its solid waste budget.

The town also has a growing list of capital needs, which includes, but is not limited to, an estimated \$70 million new high school, \$10 million in road improvements, and \$6-7 million in water line/filtration plant needs. The town has a capital improvement planning committee (CIPC) that is supposed to evaluate and make recommendations to town meeting on all capital expenditures. But, due to the lack of available funds, the CIPC has not prepared a comprehensive capital plan for town meeting in recent years. The CIPC did, however, prepare a written report warning the community of the heavy financial burden East Bridgewater was facing as a result deferring capital requests and/or improvements.

In addition, the town's financial offices have experienced staffing issues. As noted above, many staff had their hours reduced beginning in FY05. This reduction in staff time has impacted the town's financial offices in two ways. First, these offices are still open nearly 40 hours per week, which requires overlapping staff schedules to cover the hours of operation. Second, some staff have expressed that they are having difficulty getting their work done timely with less hours invested. However, they also admit they have not received the formal training necessary to perform their jobs.

The former accountant was hired to serve as the town's first administrator. The selectmen are pleased with the new position and satisfied with the administrator's performance. However, they are not pleased that he continues to perform the majority of the accountant's duties because his former assistant, who was promoted to replace him, lacks training and experience.

And lastly, the treasurer/collector's office has experienced turnover and staffing reductions. Both the former treasurer/collector and assistant collector, who had years of experience, are no longer

employed by East Bridgewater. In addition, a part-time clerk's position was eliminated and the other four staff positions had their hours reduced. The town has appointed an acting treasurer/collector, who has a background in municipal collections but not in treasury matters. Consequently, she is learning part of her job as she goes along while overseeing the daily operation, addressing a backlog of work that was discovered, and getting training for the staff so that they may be able to operate effectively given the reduced staff hours.

Given the issues facing the town and changes in personnel, we believe the town should formalize the improvements made to date and pursue the remaining government study recommendations by initiating a charter commission or by pursuing a special act. By legislating a cohesive management structure that can improve accountability and ensure cooperation, East Bridgewater will be able to maintain its progress and navigate through the financial challenges that still exist such as living within its limited resources, maintaining services, and funding capital improvements. Given the recent citizen support for centralization and increased accountability in government, we believe that the town should move forward on the recommendations produced in its study now.

SUMMARY OF REPORT FINDINGS AND RECOMMENDATIONS

1. Overall Financial Management & Budgeting: Adopt a charter & review by-laws
2. Overall Financial Management & Budgeting: Create job descriptions & employee evaluation system
3. Overall Financial Management & Budgeting: Establish fiscal planning practices
4. Overall Financial Management & Budgeting: Adopt enterprise fund for water department
5. Information Technology: Provide computer training
6. Information Technology: Establish an employee computer committee
7. Information Technology: Update the town's Internet website
8. Accountant's Office: Attend professional classes
9. Accountant's Office: Report enterprise fund year-end results properly
10. Accountant's Office: Prepare revenue reports
11. Accountant's Office: Plan for GASB Statement 45
12. Assessing Office: Seek permission to assess to owners unknown
13. Assessing Office: Consolidate contiguous town-owned parcels
14. Treasurer/Collector's Office: Streamline procedures & reconcile cash promptly
15. Treasurer/Collector's Office: Maintain the cash book & custody of bank accounts
16. Treasurer/Collector's Office: Pursue receivables, tax titles, and foreclosures
17. Treasurer/Collector's Office: Attend professional classes and provide cross-training

OVERALL FINANCIAL MANAGEMENT & BUDGETING

FINDING 1: ADOPT A CHARTER & REVIEW BY-LAWS

East Bridgewater does not have a town charter. Its government is organized under a combination of state statutes, special acts, and local by-laws. State statutes generally provide allowable methods of governance and often offer guidance on minimum requirements, while special acts and by-laws enable a community to establish specific authority and procedures by which it operates. Currently, East Bridgewater's by-laws are sparse, not all inclusive, and, with the enactment of the public works special legislation, not current.

We found some town officials and their basic duties are included in the by-laws while others are not. For example, the treasurer's and collector's positions are listed separately despite having been combined 20 years ago, but the selectmen's and accountant's positions are no where to be found. East Bridgewater also created a strong town administrative position to manage the daily operations, staff, finances, and budget process. Yet, despite its key financial and management duties, the town administrator's position exists by virtue of a job description and has not been institutionalized in East Bridgewater's government. As such, this position's responsibilities and existence could be at risk due to personnel changes either in that position or on the board of selectmen.

Another example is the capital planning improvement committee (CPIC). In 1995, town meeting approved an article that established this permanent committee, including membership makeup, responsibilities, and guidelines on the definition of a capital project or improvement. However, it was not codified in the by-laws, which was a surprise to local officials. According to the town clerk, a town meeting article is included in the by-laws only if clearly stated that it be codified.

RECOMMENDATION 1: ADOPT A CHARTER & REVIEW BY-LAWS

We recommend that the town pursue a charter, via the home-rule procedure (MGL Chapter 43B) or special act, to formalize the town's governmental structure. Based on the improvements made to date and other recommendations made by the government study committee, East Bridgewater should establish a committee to prepare a charter proposal for the resident's consideration. A charter would clearly define the government structure under which the town operates, including documenting all positions, boards, and committees; establishing the distribution of power, lines of authority, and responsibilities; and providing comprehensive financial management procedures. A charter would enable the town to institute structural changes, which address the long-term goals of East Bridgewater, as well as provide stability because it is a product of a comprehensive study and approval process and is designed to discourage frequent or frivolous changes.

The difference between the two methods (MGL Chapter 43B or a special act) is a matter of timing and legal requirements. To pursue special legislation, a town-appointed committee is established by vote of the selectmen or town meeting to draft a proposal. The resulting proposal requires town meeting action to submit it to the state legislature for review and approval as a special act and usually requires voters' approval as well. Alternatively, a charter commission may be initiated by petition, with the voters electing the charter commission members. In this process, both the preliminary and final

charter report must be submitted to the Attorney General (AG). The AG will provide an opinion on any conflict between the proposed charter and the constitution or general laws of Massachusetts, which the commission would review. The final proposal requires a majority approval of the voters to implement it. Because of the legal requirements of MGL Chapter 43B, the charter commission process generally takes longer to complete.

As a part of the charter proposal process, we also recommend that East Bridgewater perform a comprehensive review of its by-laws to make sure that they are accurate, current, and complete.

While the charter provides a stable structure under which the town government operates, it is complemented by a series of by-laws. By-laws fill in the details. These by-laws establish codes, polices, and procedures under which the town operates (e.g., personnel rules, zoning regulations, and health codes). The bylaws are adopted and revised by vote of town meeting as circumstances warrant.

FINDING 2: CREATE JOB DESCRIPTIONS & EMPLOYEE EVALUATION SYSTEM

According to the town administrator's job description, he is responsible for overseeing the town's personnel system and the central administration of the non-school employee files. He is responsible for recruitment, appointment, and supervision of personnel; labor negotiations; and development of personnel policy and procedures.

East Bridgewater adopted personnel by-laws for town positions not filled by popular election or under the direction of the school committee and library trustees. It includes information such as the duties of the personnel director and board; hiring and changes in job status; classification and pay rates; employee benefits; and types of compensation. The bylaw also requires that the town maintain written job descriptions, which with the exception of the town administrator, do not exist.

A job description should spell out clearly what is expected of an employee. It generally includes the major and minor duties and responsibilities; supervision received and given; education, qualifications, experience and special skills required; and conditions under which work is performed. Based on the duties and responsibilities, a supervisor generally develops criteria on which to evaluate an employee and conducts a job performance review annually. In East Bridgewater, the town acknowledges the lack of job descriptions and has done some research, but has not formalized any as of this writing. Also, according to the town administrator's job description, employee performance evaluations are supposed to be completed annually, however, none are done currently.

RECOMMENDATION 2: CREATE JOB DESCRIPTIONS & EMPLOYEE EVALUATION SYSTEM

We recommend that the town make every effort to create a formal job description for every position.

Job descriptions should be produced that clearly explain the duties, supervision, skills, and expectations of each position. These may be developed in-house or by a consultant, but should be done as soon as possible.

We also recommend that the town institute a performance evaluation policy and conduct annual job reviews for all employees. Increasingly, government is placing greater attention on written job descriptions with goals, performance expectations, and annual employee evaluations. The town

should develop criteria by which each employee's job performance may be evaluated. Based on the annual evaluation, an employee may be rewarded (i.e., step increase) for a job well done and/or given suggestions if performance improvement is warranted. In the event an employee's performance is unacceptable, the policy would provide for procedures for a probation period or dismissal if necessary. Performance evaluations may be instituted for non-union positions immediately, but will be subject to labor negotiations for other employees.

FINDING 3: ESTABLISH FISCAL PLANNING PRACTICES

Increasingly, communities are experiencing difficulty balancing budgets, funding capital needs, and sustaining reserves simultaneously. To assist in this endeavor, many communities are adopting fiscal planning practices and tools. These include establishing a financial team, a capital planning process, a multi-year forecast, and financial reserve policies.

Currently, the town's financial team is defunct. As such, the town administrator prepares the ensuing year's revenue estimates with some input from the administrative assessor, and no effort is made to analyze and forecast the town's revenues and expenditures over multiple years. East Bridgewater also has a capital improvement planning committee (CIPC) that reviews requests, but, due to a lack of resources in recent years, the CIPC has not prepared a comprehensive multi-year plan.

To help fund unforeseen, one-time, and capital expenditures, the town has reserves. However, due to limited resources, the town has drawn down its reserves to fund operating purposes. In recent years, the town's certified free cash has been over \$1 million annually, but it wasn't too long ago that it had years of negative free cash. Another traditional reserve is the stabilization fund, however due to budgetary gaps in recent years, the balance has been drawn down to an estimated \$800,000 from a high of about \$2.5 million in FY02. Reserve funds provide a community with the flexibility to fund extraordinary or unforeseen expenses after its tax rate is set. In addition, bond-rating agencies recognize the vulnerability of communities with few reserves and consider this lack of flexibility a negative factor.

Annually, East Bridgewater also has an audit done. In a manner similar to this management review, the auditor reviews the operating procedures of the community and comments on any weaknesses in the management letter. If there are improper or inadequate procedures in the municipality's financial management, the problems should be corrected as soon as possible. In reviewing the auditor's management letters to the town for a number of years, we found the same issues were raised annually, which indicates the town has never formulated any plan to address these weaknesses.

RECOMMENDATION 3: ESTABLISH FISCAL PLANNING PRACTICES

We recommend that the town revive its financial team and formalize its role through the adoption of a town by-law. The financial team should be chaired by the town administrator and meet on a regular basis (e.g., monthly) throughout the year. Its membership should include the accountant, treasurer/collector, administrative assessor/appraiser, and school business administrator. This committee should review financial information and provide guidance to assist policymakers in their decision-making process. Collectively, this committee should review financial documents (e.g., revenue and expenditure reports, balance sheet, audits, tax recapitulation sheet and town share costs

for the schools) for completeness and accuracy. The adoption of a by-law would formalize the participation of the above officials in the financial team process and more clearly establish the role of the financial officers in support of the town administrator as the town's financial manager.

We recommend that the town administrator develop a multi-year revenue and expenditure forecast.

With assistance from the financial team, the town administrator should produce this forecast for all operating funds. The forecast should span between three and five years and be updated routinely as new information becomes available. It should be used by the policymakers to evaluate budget requests with multi-year impacts and to develop long-range financial plans. Used in conjunction with a well-developed capital plan, multi-year forecasting will also help the town determine whether capital projects should be funded from current revenues, the issuance of new debt, or new debt that is excluded from the limits of Proposition 2½. In the next few months, DOR will be making a revenue and expenditure forecasting application available to municipalities, which East Bridgewater should consider using to help in this matter.

We recommend that the CIPC develop and maintain a comprehensive capital plan. With the assistance of the town administrator and the financial team, the CIPC should develop a multi-year capital plan for all town departments and present an annual capital budget to town meeting. These documents should: (1) prioritize the various proposed capital projects; (2) estimate project costs; and (3) list the proposed method of payment (current revenue, debt or debt excluded from the limits of Proposition 2½) for each project. Regardless of funding ability, annual presentation of a capital budget to town meeting has merit. It serves to inform citizens of the community's capital needs and makes them aware of essential capital needs that may be deferred due to financial constraints.

We recommend that the town establish a financial reserve policy. A formal reserve policy will allow the town to establish a practice of appropriating money to legal reserves for future needs. Appropriations to the reserves should be made annually as a part of the budget process. These reserves should be used to fund unanticipated costs and to make up any shortfalls in the town's projected revenue estimates. Reserves should not be used to regularly fund operating expenses unless provisions are made to replenish the reserves. Reserves are intended to allow a community the flexibility to review and correct its problems over the long run.

We recommend that East Bridgewater formulate a corrective action plan to address the weaknesses identified in its audit management letter and this management review. When weaknesses in a management structure are reported, a corrective action plan should be developed, identifying what actions will be taken, who will be responsible, and when the action will be completed. The town administrator should monitor the implementation of the corrective action plan and periodically inform the selectmen of the progress. Effective use of the recommendations of the audit report and financial management review can assist the community in improving its financial controls and practices, which may lead to increased public confidence in the government and potential upgrades in a community's bond rating.

FINDING 4: ADOPT ENTERPRISE FUND FOR WATER DEPARTMENT

Since 1988, East Bridgewater has operated a water special revenue fund under MGL Chapter 41 §69B. This general enabling legislation authorizes the town to construct and maintain a public water system, to charge revenues to support the water operating costs and any debt service charges, and to use any surplus generated for water-related expenses. Hence, any surplus (or deficit) that is determined by the accountant closes to the water fund annually.

While local governments may account for utility operations using various methods¹, the enterprise fund method best enables a community to fully identify all direct, indirect², and capital costs of providing the service in a consolidated fund. East Bridgewater has a solid waste enterprise fund, and is familiar with the advantage of this accounting method (e.g., identifying the true cost of providing a service and retaining any interest earned in the fund). Once the Director of Accounts certifies a surplus is available (similar to free cash), it may be used to fund operating, capital or debt service costs associated with the specific fund's service.

RECOMMENDATION 4: ADOPT ENTERPRISE FUND FOR WATER DEPARTMENTS

We recommend that the town adopt an enterprise fund for its water operation by accepting MGL Ch. 44 §53F½. Enterprise fund accounting will enable the community to fully demonstrate the true cost of these operations, provide information necessary to establish user fees, and enable the fund to retain its investment income.

¹ These include the general fund, a special revenue fund or an enterprise fund (MGL Ch. 44§53F½).

² Indirect costs generally include interdepartmental support, health and insurance costs.

INFORMATION TECHNOLOGY

East Bridgewater's computerized systems in the town and school offices evolved over time as funding became available. The town does not have a computer services department, though it has used the services of an outside vendor on an as needed basis. However, as technology and Internet uses have increased, so have the town's demands for more assistance. Therefore, East Bridgewater recently hired a new information technology (IT) contractor to provide comprehensive management and administration of the town/school's network infrastructure.

The IT contractor has a network technician on site 40 hours per week whose assistance is supplemented by a team of qualified individuals available 24 hours a day. The IT contractor has reviewed the existing systems, installed improved security measures, reconfigured the electronic mail system, removed obsolete applications, and identified network problems and aging equipment. The technician's time currently is spent primarily on the schools' networking problems, but all issues are being called into the IT contractor's "Helpdesk", logged and tracked to ensure timely response to the users' needs. As a part of the initial year of service, the IT contractor will be providing training on Microsoft Office applications for employees. If other training needs are identified or requested, the town may secure additional services for a fee.

The town's financial offices and school department use an integrated financial system, Data National. This system was recently upgraded and the town acquired the tax title and the municipal lien certificates programs. Historically, the treasurer's office performed a manual calculation of the total cost (e.g., tax, liens, fees and interest) due to redeem a tax title property and prepared municipal lien certificates on a typewriter upon request. With these new programs, the staff will be able to electronically prepare the information. The staff has received some training on the upgraded systems and the treasurer/collector's office is in the process of entering the tax title property information.

The assessing office uses a computer assisted mass appraisal system to keep and maintain the town's property record data. The treasurer's office has used a Reflex program to keep the cash book, but has hired a consultant to create a new Access database to replace it because no one currently employed in the town fully understands the older program. The town offices have access to Microsoft Office applications as well as the Internet and electronic mail services. The town's server has virus protection software that is updated daily. The entire system is backed-up nightly and the consultant monitors the integrity of the back-up system. The town also has established a telecommunications equipment (e.g., telephone, electronic mail, facsimile, and Internet) use policy.

FINDING 5: PROVIDE COMPUTER TRAINING

As noted above, the IT contractor is providing Microsoft Office application training to staff. The town also recently upgraded its Data National system, which by contract includes a specified number of hours of training.

During our field visits, DOR found that town offices use a variety of software applications to perform operations and/or maintain data while others keep manual records. For the information kept electronically, it often is used by more than one office, but currently there is no means to transfer data

between offices and/or software applications. Therefore, information is routinely printed and re-keyed, wasting precious staff time. For example, the building inspector's office issues permits and keeps an electronic log, but it turns over the carbon copies of permits issued to the assessors' office and fire department. Given the limited staffing and the importance of this data, we suggest East Bridgewater explore ways to share/exchange data.

RECOMMENDATION 5: PROVIDE COMPUTER TRAINING

We recommend that the town administrator work with the IT consultant to review the level of computer training and skills throughout town hall. The town administrator must ensure that the staff's computer training needs are met on a timely and on-going basis. As staff turnover occurs, the new staff should receive training on applicable systems to ensure they are being used properly and effectively. With formal training and ongoing refresher courses, staff members will become more familiar with applications and will be able to organize records and automate report data. Staff also would be more likely to recognize and take advantage of opportunities to integrate systems, share information electronically, and reduce the time spent re-keying data.

We recommend that the town survey office staff on the data that is shared or repetitively entered and explore ways to transfer this information more efficiently. The town should review data transferability between software applications, develop a database available to more than one office, and explore other uses of remote access. Given the limited staff and resources, exploring ways to operate more efficiently can free up valuable staff time.

We recommend that the town contact the vendor(s) about existing user groups. Whether or not software users have the same problems, peer relationships and the collective analysis that emerge from a user group can be effective in resolving problems. Vendors will know of user groups or can provide a list of communities in Massachusetts using their software.

FINDING 6: ESTABLISH AN EMPLOYEE COMPUTER COMMITTEE

We found that the users of the town's systems do not communicate their technical abilities, questions, or frustrations with their peers. There is little interoffice discussion regarding the types of programs used, problems encountered, or plans for implementing new systems. Even with adequate training, the type of inefficiency that we found in the exchange of data between the building inspector's office and assessor's office/fire department may not have been addressed because no forum exists in which to bring such matters to light.

RECOMMENDATION 6: ESTABLISH AN EMPLOYEE COMPUTER COMMITTEE

We recommend the establishment of an employee computer committee. The goal of this committee would be to discuss the various systems that the individual offices use and determine what areas exist for coordination. The committee would work with the IT contractor and the department heads to ensure that system updates and new applications are compatible with the existing programs before they are purchased and installed. Keeping an open line of communication between the users of the systems will minimize conflicts and missed opportunities for integration. It would also improve

interoffice relations by ensuring that each office understands the capabilities and limitations of the different systems.

FINDING 7: UPDATE THE TOWN'S INTERNET WEBSITE

East Bridgewater contracts with an outside vendor, Virtual Town Hall, to manage the town's website. Virtual Town Hall is a firm that specializes in affordable web service for governments that may be customized and easily updated by town staff. The vendor also provides unlimited training and support.

Currently, East Bridgewater's Internet website provides limited information, departmental listings of staff names and telephone numbers, and occasional announcements. However, much of this information is out-of-date. In the absence of useful or complete information, users are directed to call or e-mail the town hall offices for assistance, which causes work interruptions for town personnel. In addition, the town has a 24-hour on-line payment service, but it is difficult to locate on the current website, hence few reportedly use it.

RECOMMENDATION 7: UPDATE THE TOWN'S INTERNET WEBSITE

We recommend that East Bridgewater update and maintain its Internet website. A comprehensive and accurate website would help generate public awareness and confidence. In other communities, user-friendly and informative websites have proven successful in reducing the amount time that town hall employees spend fielding questions in person or on the phone.

ACCOUNTANT'S OFFICE

An accountant and assistant accountant staff the office. The primary responsibility of the office is to maintain the town's general ledger and to perform the accounting functions. Typical accounting functions include reviewing invoices; preparing warrants; producing trial balances, revenue and expenditure reports; maintaining information on town debt; and reconciling cash and receivables with the treasurer/collector. The office is also responsible for data entering departmental receipts into the Data National system.

FINDING 8: ATTEND PROFESSIONAL CLASSES

East Bridgewater employs an accountant (MGL Ch. 41 §55) and an assistant accountant (MGL Ch. 41 §49A). The accountant has worked in the office for nearly 25 years and has served in her current capacity for nearly two years. When she served as the assistant, her responsibilities were predominantly clerical and she participated in no external reconciliations. Since becoming the accountant, her job responsibilities generally have not changed. Because the accountant does not have the training necessary to assume all the responsibilities of this office, the town administrator continues to close and balance the books each month, prepare the monthly departmental expenditure reports, and conduct cash and receivables reconciliations with the treasurer/collector.

The current assistant accountant has held her current position for about a year. Having worked in another municipal office for over nine years, she is familiar with responsibilities of the office. However, she, like the accountant, has only had training to perform clerical duties of the office. As an assistant accountant, she should possess good accounting skills and demonstrate knowledge of Massachusetts municipal finance laws, regulations, procedures and concepts. With proper training, the assistant would be able to carry out the duties of the office in the accountant's absence, including signing the warrant.

RECOMMENDATION 8: ATTEND PROFESSIONAL CLASSES

We recommend that the accountant and the assistant accountant attend professional development courses. The benefits of outside training are it will provide useful information about current laws and professional practices as well as allow the staff to interact with other municipal accounting personnel. With proper training, the office staff will be able to assume the responsibilities that the town administrator is still performing.

FINDING 9: REPORT ENTERPRISE FUND YEAR-END RESULTS PROPERLY

Since FY99, the town has had a solid waste enterprise fund. Annually, it has been reported on the separate A-2 form for enterprise funds when setting the tax rate, but the year-end results have not been consistently reported. When the town submitted its balance sheet with supporting documentation, the solid waste fund balance information was submitted for the certification of the retained earnings through FY03. Since then, however, the fund has been erroneously reported as a special revenue fund, hence the retained earnings of the fund have not been certified by the Director of Accounts as required.

RECOMMENDATION 9: REPORT ENTERPRISE FUND YEAR-END RESULTS PROPERLY

We recommend that the town submit a combined balance sheet and supporting documentation that properly reports the enterprise fund. When a June 30th balance sheet is submitted to DOR for certification of free cash, the Director of Accounts requires that the retained earnings of each enterprise fund be certified also.

FINDING 10: PREPARE REVENUE REPORTS

In accordance with MGL Chapter 41 §58, the accountant's office prepares and distributes monthly expenditure reports to all department heads. These same reports are produced for selectmen and finance committee members during the budget process. These reports show the expenditures to date versus the budget appropriations. This information is extensive and useful as a management tool.

The accountant does not prepare revenue reports except upon request during the budget process. A revenue report is another helpful management tool that should show budget to actual revenues. It is essential that town officials have access to timely financial information in order to make informed decisions regarding town finances.

RECOMMENDATION 10: PREPARE REVENUE REPORTS

DOR recommends that the accountant's office prepare monthly revenue reports. While the information is not legally required, it can provide useful management information for the town's policymakers. These reports provide essential information to monitor the financial performance of the town, to analyze the underlying causes of any shortfalls, excesses and one-time receipts, and to make necessary mid-course budget adjustments.

FINDING 11: PLAN FOR GASB STATEMENT 45

In 2004, the Government Accounting Standards Board (GASB) issued Statement 45 on the financial reporting and accounting of other post employment benefits (OPEB³) other than pension plans. OPEB are the benefits a governmental unit is providing or has promised to current and future retirees such as healthcare benefits, life insurance, disability, and long-term care benefits when they are provided separately from a retirement plan. The purpose of GASB 45 is to require the accrual of the OPEB expense generally over the working career of plan members rather than on a pay-as-you-go basis, which is the current practice for most government sponsored plans.

Similar to the implementation of GASB Statement 34, Statement 45 will be phased in and be a potentially difficult task for Massachusetts' cities and towns. The implementation will require that each governmental unit, at a minimum, have an actuarial study of its OPEB liability performed and updated at least once every two years. Consequently, there will also be new financial and audit reporting requirements. East Bridgewater is a tier-2 community and will be required to implement Statement 45 by end of FY09. While there currently is no state mandated requirement to fund the OPEB liability at this time, a couple of communities have special legislation to begin funding it and other communities have expressed similar interest.

³ For further information, refer to DLS' website at www.dls.state.ma.us/mdmstuf/Technical_Assistance/Best_Practices/opeb.htm.

RECOMMENDATION 11: PLAN FOR GASB STATEMENT 45

We recommend that the accountant begin planning for GASB Statement 45. The town will have to gather employee and retiree information and have an actuarial study performed. Based on the actuarial results, East Bridgewater will know the true costs of the OPEB earned by employees over their estimated years of actual service.

We recommend that the town accept MGL Chapter 32B §18 that requires retired employees and their spouses, that are eligible for Medicare, join at age 65. Once accepted, a community would be able to continue to provide the same level of health care services, but shift a considerable portion of the cost to the federal Medicare program, thereby saving the town money.

ASSESSING OFFICE

An elected, part-time, three-member board of assessors oversees the assessing office. The staff consists of an administrative assessor/appraiser, a full-time assistant assessor, and two part-time clerks. The assessing office is responsible for maintaining assessment data on approximately 5,520 real property parcels, 240 personal property accounts, 15,500 motor vehicle excise accounts, and 108 betterment accounts. In addition, the office processes approximately 800 building permits, 170 deed changes, 260 exemptions, 35 abatements (55 in recertification year), and six tax deferrals annually. The assessing office prepares timely reports for DOR, including new growth, taxable parcel count and recertification of value reports.

The current administrative assessor/appraiser was hired in May 2003. The administrative assessor/appraiser performs fieldwork, measuring and listing improved properties and inspecting all sale properties. She also inspects additional properties for the town's six-year, cyclical reinspection program. The administrative assessor/appraiser maintains the town's assessment records, determines property values, and compiles property tax commitments. The administrative assessor/appraiser conducts in-house, triennial revaluations on residential properties and prepares analyses for interim year adjustments. Triennially, the town hires an appraisal consultant to update the commercial, industrial and personal property values at a cost of about \$10-15,000. The assistant assessor and clerks maintain all records, process deed transfers, handle exemption and abatement applications, data-enter property and legal information on the CAMA system, handle the motor vehicle excise accounts, and respond to public inquiries.

The town uses a CAMA system to manage its real property database. There are four personal computers connected to the CAMA server for staff use. An additional stand-alone computer located on the counter also has property data information for public viewing. The personal computers have Microsoft software products installed and these computers are connected to the Data National system for transferring exemption and abatement information. Historically, the town's personal property database is kept manually. However, the office is in the process of acquiring a computer based system to maintain data and generate values beginning in 2006.

FINDING 12: SEEK PERMISSION TO ASSESS TO OWNERS UNKNOWN

According to officials, small parcels of land (roughly 25 feet by 50 feet) were given away as prizes at the Brockton Fair in the 1920s, commonly referred to as the Hanson Lands. Some recipients recorded the deeds at the Registry of Deeds. Other recipients, however, did not record the deed, so the town records list the owner as "Hanson Land Co" at a Boston Post Office address. Because these are undeliverable, these bills are returned to town hall. When ownership of a parcel is not known, MGL Ch. 59 §11 provides that an assessment on the property may be made to persons unknown with authorization from the Commissioner of Revenue.

RECOMMENDATION 12: SEEK PERMISSION TO ASSESS TO OWNERS UNKNOWN

We recommend that the administrative assessor/appraiser research the ownership of any parcels in question. The assessing office should perform a thorough review of its records and deed information

to help identify the ownership of the parcels in question. If ownership is determined, the assessors should reassess all years' uncollected taxes to the correct owner. If no owner is found, the assessors will have to request authorization of the Commissioner of Revenue to assess to "owners unknown." The assessors should provide with their request an account of all attempts to determine who the owner is. Once the town receives permission to assess to owners unknown, the assessors should reassess the prior years' taxes that were improperly assessed. With clear authority to assess to owners unknown, the town may come to obtain title to the property through the foreclosure process.

FINDING 13: CONSOLIDATE CONTIGUOUS TOWN-OWNED PARCELS

In addition to the town's tax possessions, the treasurer has a number of parcels in tax title that she is pursuing foreclosure on through Land Court and land of low value procedures. Many of these parcels are small and/or land-locked, which on their own may not be considered valuable for development purposes. However, if combined with adjoining parcels, the town may improve the marketing of these holdings and its chances of successfully auctioning them off.

RECOMMENDATION 13: CONSOLIDATE CONTIGUOUS TOWN-OWNED PARCELS

We recommend that the administrative assessor/appraiser work with the treasurer to combine smaller town-owned parcels into larger, developable ones. The assessing office should review the treasurer's tax possessions and pending foreclosure properties to identify those that may be combined to create new deeded parcels, which eventually may be auctioned off, returning them to the active tax roles.

TREASURER/COLLECTOR'S OFFICE

Currently, the treasurer/collector's office has an acting treasurer/collector, an assistant treasurer, and three clerks. On the treasurer's side, the office is responsible for payroll, employee benefits, and cash management, including the investment, disbursement and borrowing of cash. The assistant treasurer receives departmental turnovers, prepares the bank deposits, and provides a weekly treasurer's receipts report for the accountant's office.

On the collection side, the office is responsible for collecting approximately 5,760 property tax bills quarterly, 15,500 motor vehicle excise bills annually, and 4,150 water bills semiannually. This office also prepares about 700 municipal lien certificates annually. The town's deputy collector prints and mails the excise bills and another contractor prints and mails all the remaining bills. The town receives payments by escrow service, lockbox, Internet, mail, and at the counter. According to the staff, about 65 percent of the bills are received through escrow, lockbox and Internet services, and the office scans in the remaining payments.

FINDING 14: STREAMLINE PROCEDURES & RECONCILE CASH PROMPTLY

Generally, departments turn over all receipts with a detailed report weekly. Departmental turnover reports vary in format and provide vague descriptions of the types of receipts reported. The treasurer reviews each turnover, verifies the revenue source, and deposits the funds. The treasurer/collector's office produces a weekly report of the receipts taken in that is turned over to the accountant's office. The accountant's office matches its copies of the departmental turnover sheet to the treasurer's weekly report, researches the operating fund and the revenue account codes, and posts the receipts to Data National, using general journal entries.

In reviewing copies of the cash book for July-August 2005, we found that some receipts are not reported when deposited. This is not discovered until the office reconciles with the bank statements. This happens because the treasurer's office does not enter the receipts into Data National and compare the batch entry reports to the deposit slips, a common check and balance activity. We also found not all receipts (e.g., special engineering deposits, interest earned on trust funds, and returned payments for non-sufficient funds (NSF)) are reported to the accountant. While the engineering deposits and trust interest eventually are reported at year's end, the treasurer's office does not notify the accountant or effected department of the bounced check. As a result, the department's record of receipts is overstated and the accountant's general ledger is not accurate or up-to-date.

According to officials, the cash was reconciled in August 2005 with a small variance, which has remained constant since June 2005. According to the town administrator, he has attempted to reconcile to the treasurer's cash balance for September 2005, but the discrepancy has increased and the two officials have yet to meet in an attempt to resolve the matter.

RECOMMENDATION 14: STREAMLINE PROCEDURES & RECONCILE CASH PROMPTLY

We recommend that the treasurer report all revenues in the weekly turnover reports to the accountant's office. All funds taken in, whether they are operating revenues or non-town funds in the

custody of the treasurer, should be reported promptly to the accountant. Delaying the report of monthly cash receipts impacts the activities of the treasurer's and accountant's offices and the eventual reconciliation of cash.

We recommend that the accountant and effected departments be notified of NSF's. The treasurer should notify the effected department, which will adjust its internal records and may be able to assist in the eventual collection of the funds. The treasurer should also include the NSF's in the weekly report to the accountant. This will ensure that the net (receipts less NSF's) collections are reported (and resulting receivable balances are accurate) and the general ledger is accurate.

We recommend that the treasurer's office take responsibility for entering the departmental receipts into the computer system. The staff should receive training on posting departmental receipts. Once entered, they should be compared with bank deposits to verify accuracy prior to reconciling cash.

We recommend that the town customize its departmental turnover sheets. For each department, a turnover sheet should be created in a spreadsheet application, which clearly lists all the revenues generally handled by that department or board, including a brief description, operating fund and the revenue account codes. Customized forms will assist the treasurer to post the revenues efficiently.

We recommend that the treasurer and the accountant conduct prompt, monthly cash reconciliations. Shortly after the end of each month, the treasurer's office should internally reconcile the cash book to all bank statements. The treasurer should oversee this process to ensure the assigned person or the treasurer herself completes this activity timely. Once reconciled internally, the treasurer/collector and accountant should meet to determine whether their cash balances are in agreement. Any differences may be the result of reporting errors or of timing differences for the recording of receipts or disbursements. These differences should be identified on a monthly basis, with adjusting entries made as necessary. Prompt and frequent reconciliations are essential in order to maintain control over cash.

FINDING 15: MAINTAIN THE CASH BOOK & CUSTODY OF BANK ACCOUNTS

According to MGL Chapter 41 §35, the treasurer shall receive and take charge of all money belonging to the town, which is deposited into town bank accounts. These receipts and deposits along with disbursements summarized by warrant and transfers among the town's bank accounts are recorded in the cash book, providing the total cash position of the town. A cash book provides control that enables the treasurer to reconcile with bank statements, cash on hand, and the general ledger cash balance on a monthly basis. Since many of the accounting records flow from this source document, the cashbook is legally considered a permanent record.

Historically, the treasurer's office has maintained the cash book in an electronic format, using a program called Reflex. Entries are made into the cash book daily, and a report may be printed to provide the total cash position of the town at any time. Despite the availability of this electronic format in which data can be displayed more clearly and totals can be automatically calculated, the assistant treasurer maintains a duplicate manual cash book. The manual cash book is recorded on a series of 3-column accounting paper and is kept to check/verify the electronic version.

During the course of our review, the town informed us that its auditor provided East Bridgewater with a list of 68 bank accounts (with over \$291,000 as of 6/30/05) operating under the town's tax-exempt federal identification number that are not the town's. In reviewing the list, it appears the majority are school accounts for various student activities and the remaining are community organizations in town. Based on the auditor's management letters, these accounts have been cited as a problem for over five years. According to the school business administrator, the school department has been notified and is working on its part of this situation. As for the remaining accounts, it is unknown how each came into possession of the town's FID number and/or if there may be tax liability issues involved. The treasurer plans on contacting the parties, informing them they need to get their own federal identification number immediately.

RECOMMENDATION 15: MAINTAIN THE CASH BOOK & CUSTODY OF BANK ACCOUNTS

We recommend that the school committee immediately vote to establish the student activity accounts and turn over all funds to the custody of the treasurer in compliance with MGL Chapter 71 §47. The school committee needs to vote to authorize student activity agency accounts. This will include requiring all funds are deposited with the treasurer, a maximum balance for each checking account is established, all personnel authorized to sign checks are bonded, and monthly reporting/annual auditing procedures are developed with town officials.

We also recommend that the treasurer, with the assistance of town counsel, contact in writing all individuals with bank accounts operating under the town's federal identification (FID) number without authorization. The town should inform the parties that as a result of an audit, it was determined that funds not belonging to East Bridgewater are being held in accounts under its FID number. The town also should contact the banks involved and request that East Bridgewater's FID number be removed from the account(s). Because there may be potential tax issues involved, the town should forward copies of the letters to the Massachusetts Department of Revenue's criminal investigation units as well as the Massachusetts Attorney General's Municipal Law Unit.

We recommend that the treasurer's office discontinue the duplicate manual cash book once the new Access version is fully installed and tested for accuracy. The office is in the process of developing a new electronic version of the cash book. Once fully installed, the office should run the dual systems for a few months in order to ensure confidence in the accuracy of the electronic version and then discontinue the duplicate manual records.

FINDING 16: PURSUE RECEIVABLES, TAX TITLES, AND FORECLOSURES

As of June 30, 2005, the town's balance sheet includes over \$1.24 million in receivables, some dating back a few years. These include real estate (1977), personal property (1991), and motor vehicle excise (1993). The town also has over \$841,000 in tax title and \$374,000 in foreclosures.

In an effort to collect payments and reduce receivable balances, the collector uses statutory remedies and outside services when necessary. For real estate, the collector issues demand bills, and may initiate tax takings. Because no new takings have been done since 2002, the office sent letters to all real estate owners in arrears, informing the taxpayer of the tax taking process for failure to pay immediately. All but about ten FY03 outstanding accounts complied and these takings will be

advertised shortly. For delinquent motor vehicle excise, the town uses the services of a deputy collector. The town gives the deputy collector a warrant and he completes online license and registration markings for non-renewal status with the Registry of Motor Vehicles. For overdue water bills, the town charges late interest and liens the outstanding charges on a homeowner's property tax. The collector has not used the services of a deputy collector to pursue outstanding personal property taxes, or requested that the assessor abate older, uncollectable motor vehicle excise (MGL 60A §7).

During the course of our review, the treasurer/collector's office informed DOR that the town has over 400 properties in tax title. The town uses the services of an attorney to process foreclosure petitions and currently has 25 tax possessions. DOR found that 16 properties were listed both as tax takings and tax possessions, and four tax possessions continued to be taxed in FY06 because the assessors had not been informed of the foreclosures. DOR also noted that about 230 properties in tax title have FY06 assessed values of less than \$16,580, the maximum valuation of parcels qualifying for the land of low value foreclosure procedure (www.dls.state.ma.us/PUBL/IGR/2005/igr05_207.pdf). Pursuing land of low value through the Department of Revenue is a quicker and less costly alternative to seeking a foreclosure decree from Land Court.

The office also provided documentation on some questionable refund practices that were discovered after the departure of the former assistant collector. It appears that after the final due date of May 1, the office ran real estate refund reports, researching the accuracy of each amount reportedly due a taxpayer. However, the town only paid those individuals with refunds greater than \$5. Refunds for less than \$5 were not paid to the taxpayer listed on the receivable detail. Instead, these refunds were added to one or more of the larger refund checks due to other taxpayers.

RECOMMENDATION 16: PURSUE RECEIVABLES, TAX TITLES, AND FORECLOSURES

We recommend that the collector research the real estate receivables. For any amounts that could be placed in tax title, the collector should act before the town's automatic lien expires. For those amounts that are determined to be uncollectable, the collector should work with the assessors and Commissioner of Revenue to have them abated and cleared off the town's books. If overlay accounts exist for the years in question, the abated amounts should be charged to them, otherwise they may have to be raised on the tax recapitulation sheet or appropriated at town meeting.

We recommend that the treasurer/collector pursue land of low value foreclosure through the Department of Revenue. For any properties with a current value of \$16,580 or less, the treasurer may work with the assessors to pursue land of low value foreclosure. Once the town receives the affidavits from the Commissioner of Revenue, the treasurer should request that the assessors combine the parcels into larger and more marketable deeded parcels. The foreclosed parcels can then be auctioned to recover taxes and interest owed, or preserved as town-owned land.

We recommend that the treasurer/collector report Land Court (and land of low value) foreclosures to the accountant and assessors in a timely fashion. When a foreclosure is granted, the town becomes the new owner of record. As such, the assessors need to be notified so they do not assess the property in the fiscal year following the foreclosure and the accountant needs to be notified so the tax title receivable is transferred to tax possession receivable.

We recommend that the collector use the services of the deputy collector to pursue outstanding personal property tax accounts. The deputy collector may be able to obtain money owed the town or provide evidence (e.g., death, absence, poverty, insolvency, or other inability of the person assessed to pay) that the accounts are uncollectable. Once the collector is reasonably sure that the accounts are uncollectable, she should work with the assessors and Commissioner of Revenue to have them abated and cleared off the town's books.

We recommend the collector contact the assessors about abating motor vehicle excise determined to be uncollectable. Abating the older amounts will help clean up and reduce the town's receivables on its balance sheet. Having previously committed all outstanding amounts to the deputy collector, any amount that may eventually be collected and turned over to the town may be easily recommitted by the assessors on a special warrant so the collector may accept the payment.

FINDING 17: ATTEND PROFESSIONAL CLASSES AND PROVIDE CROSS-TRAINING

The town hired an acting treasurer/collector who has years of municipal collection experience, having served in other Massachusetts communities. However, she does not have treasury experience and has received most of her training while on the job in East Bridgewater. The assistant treasurer, whose job responsibilities include payroll, employee benefits, and keeping the cash book, has worked in the office since 1992 and served in her current capacity since 1995, but has received little formal training. One of the clerks has 11 years of collections experience in the office, but only recently attended a training course due to the assistant collector's position vacancy. The training has enabled the clerk to better understand the collection process and identify tasks that were not performed properly by the former assistant collector. The two remaining clerks provide customer assistance at the counter, make postings to the computer, and generally backup either the collection or treasury/payroll functions. Historically, the staff has not received formal training or been cross-trained on all office activities. Due to the staffing reductions and turnover, the acting treasurer/collector has been busy overseeing daily operations and providing training as time allows.

RECOMMENDATION 17: ATTEND PROFESSIONAL CLASSES AND PROVIDE CROSS-TRAINING

We recommend that the acting treasurer/collector attend treasury-related professional training courses. While the acting treasurer/collector is familiar with the current operation, attending formal professional training (e.g., Massachusetts Collectors and Treasurers Association courses) will provide useful information and opportunities to learn about alternative professional practices conducted in other municipalities.

We recommend that the assistants attend professional training classes. Both assistant positions should be fully trained to assume the role and responsibilities of the treasurer/collector in her absence, thus preventing unnecessary interruptions or delays. To assist in this training process, East Bridgewater should consider having the assistants attend training workshops and/or the four-day annual school provided by the Massachusetts Collectors and Treasurers Association.

We also recommend that the treasurer/collector cross-train the staff on the operations performed in both offices. With adequate training, staff will be able to provide assistance during high-demand times and fill in during brief or extended absences of office staff.

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