

## **Documents and Resources for Consistent, Effective, and Ethical Governance**

**Successful Operations • Business Continuity • Knowledge Transfer  
Risk Mitigation • Protection of Public Dollars and Assets**

### **Introduction**

Documenting key policies, processes, and systems allows municipalities to operate efficiently, facilitate smooth transfers of knowledge, and save public funds. Listed below are key areas where you should have documents and resources readily available to manage your municipality's operations. You should review and update your key documents and resources at least annually.

If you don't currently have these key documents and resources, start 2026 on the right foot by creating them. Start small. Begin drafting the documents and collecting resources and gradually build them into a management catalog.

The list below is non-exhaustive. If you already have these documents and resources in place, consider whether you can memorialize other forms of institutional knowledge to help your municipality operate efficiently, ensure business continuity, and mitigate risk.

### **Documents and Resources**

In each of these subject areas, your documents and resources should contain at least these core elements: key contacts; roles and responsibilities; processes and workflows; forms and templates; systems used; organization chart or hierarchy; job aids; and document management and records retention. You should cross-reference related policies and authority for ease of reference.

#### ☐ **Department Level Operation Guides**

An operations manual has key information about how the departments – or business units – within your municipality are organized and carry out their functions. An operations

guide or manual should include an organizational chart, a list of important contacts, clear operational instructions, and security plans. Each of your departments should have operations manuals that cover the department's responsibilities and standard operating procedures.

#### □ **Employee Policies and Procedures Resources**

Every public employer should have an employee handbook that lays out policies, procedures, and expectations that help employees do their jobs, access benefits, and understand the consequences of violating these policies, procedures, and expectations. Sample employee handbooks abound. Yours should include information on topics such as paid time off policies, timekeeping expectations, codes of conduct, acceptable use of technology, and conflict of interest disclosures.

A human resources manual contains policies and procedures necessary for you as the employer to onboard, manage, and offboard employees. A human resources manual should include subjects such as job descriptions, job aids for setting up and offboarding employees within your time management system, your municipality's discipline processes, and a comprehensive list of benefits and eligible employees.

#### □ **Fiscal and Procurement Manuals**

A fiscal manual encompasses all information related to the financial operations of your municipality, such as budgeting policies and procedures, payroll practices, procurement approval processes, and fiscal record management and retention policies.

Procurement deserves its own manual. In Massachusetts, public procurements – from low dollar amounts for supplies like pencils to million-dollar-plus amounts for complex public works projects – are governed by an array of laws and regulations. Ideally your municipality has consistent policies in place. To enable your employees to fully comply with legal requirements and best practices, public entities must have comprehensive written policies and procedures for procurements.

#### □ **IT and Cybersecurity Plan and Resources**

These resources should include your plan for protecting your IT network and data, an inventory of all critical systems, and a list of those with access to such systems. Your IT and cybersecurity plans should identify your process to regularly patch and update your systems. Outline your municipality's procedures to properly train employees to recognize phishing and other cybersecurity threats and your process for responding to cybersecurity incidents. Your plan should emphasize the importance of strong passwords and multi-factor authentication.

For more information on cybersecurity and enterprise risk management, see the [Executive Office of Technology Services and Security page](#).

□ **Board Manuals**

Don't forget your boards and commissions. Municipalities generally have a variety of boards, such as a zoning board, a finance board, and a public works board. A board manual should contain information about the board's purpose and function and how it operates. A board manual should also include the board's bylaws, an organizational chart, contact information, and fiscal policies.

□ **Internal Control Plan (ICP)**

An ICP is a fundamental element of good governance in any organization, particularly in public entities. A good ICP defines your goals and objectives, identifies the risks associated with meeting these goals and objectives, and describes the internal processes undertaken to control those risks. Your ICP and the yearly internal controls assessment process are key to identifying risks, testing your processes for weaknesses, and ensuring that you stay vigilant.

For more information on preparing an ICP, see the [Office of the Comptroller's Internal Control Guide](#).

□ **Continuity of Operations Plan (COOP)**

A COOP outlines how an organization will function when normal operations are disrupted. Many public entities learned the value in having a COOP from the COVID-19 shutdown, when employees had to quickly pivot to new operational norms. If you did not have a COOP in 2020 and have not created one since that time, prioritize this task in 2026. A COOP is critical to ensuring that your municipality continues to function in the face of an unexpected event, such as a health crisis or a natural disaster. You can incorporate the lessons learned from the COVID-19 shutdown to make your COOP relevant and effective, if and when it is needed.

For guidance on drafting a COOP, see the Massachusetts Emergency Management Agency's [Continuity and Safety Planning Guidance page](#).

**Quick Checklist  
Documents and Resources**

- Department Level Operation Guides
- Employee Policies and Procedures Resources
- Human Resources Manual
- Fiscal Manual
- Procurement Manual
- IT and Cybersecurity Plans and Resources
- Boards and Commissions Manual
- Internal Control Plan (ICP)
- Continuity of Operations Plan (COOP)

Maintain key documents and resources to be accessible, logically organized, and easy to update. This means moving to electronic documents if you have not already done so.

### Aspire to Create a Strategic Plan

Think about a strategic plan that outlines your municipality's long-term objectives at the department level and the steps needed to achieve them. Developing and implementing a strategic plan is valuable because it helps your municipal departments identify and plan for future needs. In the absence of a strategic plan, your municipal operations could easily remain focused on day-to-day business without taking the time to consider the future and how to effectively advance your goals and mission.

### Conclusion

Documenting business and operational policies, procedures, and key information is imperative for good government. Consult members of your municipality's legal, human resources, finance, operations, and executive departments when drafting these documents to make sure that they reflect the full institutional knowledge of your employees. Entering the new year with these resources in place and up to date will help smooth the day-to-day and long-term operations of your municipality.

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