

# Massachusetts Office of the Inspector General

Volume 17, Issue 3

December, 2011

## Procurement Bulletin

Dear Public Officials,

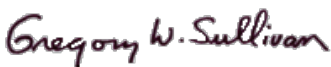
Happy New Year!

Please find enclosed the January–June 2012 Massachusetts Certified Public Purchasing Official (MCPPO) schedule. This year marks a milestone for the MCPPO Program. Fifteen years ago, the Office of the Inspector General created the MCPPO training program in an effort to help “prevent” fraud, waste and abuse in the expenditure of taxpayer money. Our philosophy is that by educating public officials in interpretations of the laws applicable to their jobs, including procurement, ethics, public record and other laws, they will be better able to understand the legal parameters of their duties and to develop the capacity to operate effectively and promote excellence in public procurement.

To date, 1,422 participants have received MCPPO designations and renewals. Seventeen of these recipients have been designated from the MCPPO program’s inception 15 years ago and have recertified through 2011. Congratulations to *David B. Ames* of Athol, *Walter H. Callahan* of Lawrence Public Schools, *Catherine A. Carney* of Norwood, *Norma R. Collins* of Franklin, *Joseph J. DeLude* of Somerset Public Schools, *Betty S. Dumas* of Lynn Water & Sewer Commission, *John F. Flynn* of Boston Water & Sewer Commission, *Susan K. Givens* of Masconomet RSD, *Colleen F. Hunter-Mullett* of Pittsfield, *Sheryl Levenson* of Swampscott, *James M. McLaughlin* of Lexington, *Steven M. Moore* of Randolph Public Schools, *Theodore N. Otis* of MWRA, *Elaine M. Shola* of Andover, *Beverly J. Sleeper* of Marlborough, *P. Michael Vaugh* of Lowell, and *Marie V. Znamierowski* of North Shore RSD.

Also in this edition of the *Procurement Bulletin* is information focused on the disposition of property that may be surplus to the needs of your public entity, including frequently asked questions on the disposition of surplus supplies as well as a suggested model policy for disposing of property with an estimated net value of less than \$5,000. In addition, you will find an article on purported “No Cost” solar energy contracts and an overview of a recent report concerning the Town of Grafton’s M.G.L. c.40B housing development project.

Sincerely,



Gregory W. Sullivan  
Inspector General

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### Winter Storm Protocol

In the event of a winter storm the MCPPO program follows the Boston Public Schools snow emergency schedule. If Boston Public Schools are closed due to inclement weather, there will be no MCPPO class that day.

### REMINDER

The seventh edition of *Designing and Constructing Public Facilities* is available online at <http://www.mass.gov/ig/publ/dcmanual.pdf>

**Don’t forget, a 30B attorney is available Monday through Friday from 9:00 am to 4:30 pm to answer any Chapter 30B questions you have.**

**617-722-8838**

## **Disposing of Surplus Supplies**

Chapter 30B applies to the disposition of all tangible supplies with a resale or salvage value that are no longer useful to your local jurisdiction, including motor vehicles, machinery, and computer equipment. The term “supplies” does not include real property. Chapter 7 of *The Chapter 30B Manual* includes an overview of the rules that apply to the disposal of these surplus supplies. <http://www.mass.gov/ig/publ/30bmanl.pdf>. This article further examines the legal rules pertaining to surplus supplies and some of the best practices for their disposal.

***Ensure that your jurisdiction’s by-laws comply with current procurement laws.*** Many communities’ by-laws were written before the enactment of Chapter 30B or reflect older Chapter 30B dollar thresholds that through legislative action have been increased. If you change your by-laws, we recommend that the language be written in the following manner: “The disposal of these goods must conform to the provisions of Chapter 30B, §15, as may from time to time be amended.” This way if the dollar thresholds change, your by-law will still be in compliance.

***Communication is a key element.*** Once guidelines and procedures for disposing of surplus tangible supplies are established, it’s important to distribute them to all Departments. You will want to make sure employees are aware of the guidelines.

***Tap into available resources.*** When developing guidelines or if it’s your first time determining how to dispose of surplus goods, it’s always a good idea to seek legal counsel and to call colleagues in other communities to see what has and hasn’t worked for them.

***Determine the value of the surplus supplies.*** Chapter 30B procedures for the disposal of surplus supplies differ depending on the estimated value of the supplies. For items with a value of \$5,000 or more, the governmental body shall offer the supply through competitive sealed bids or public auction. Chapter 30B, §15(b). For items with an estimated value of less than \$5,000, the procurement officer disposes of the supply using written procedures approved by your jurisdiction’s governing body. Chapter 30B, §15(f). Once you have determined the estimated value of the items, you will follow the appropriate disposition procedure. At a minimum, you should conduct a reasonable investigation to locate similar supplies being offered for resale or salvage and develop an estimate. The head of the department, board or commission in possession of the surplus supplies should certify in writing the estimated value determined through a commercially reasonable process.

***Consider holding auctions jointly*** with other jurisdictions when disposing of surplus supplies so as to attract more bidders and to save on costs. Have a payment discussion with your Finance Department in advance of the auction and during the initial planning stage to ensure you properly estimate the payment due the auctioneer for services rendered. Your contract with the auctioneer is subject to Chapter 30B, based on the applicable dollar threshold.

***Selecting the winning bid:*** If your jurisdiction rejects the bid of the highest responsive bidder, your jurisdiction may negotiate a sale of the surplus supply so long as the negotiated sale price is higher than the highest bidder’s price; or it may resolicit bids.

## Disposing of Surplus Supplies Article Continued

### ***Establish safeguards and promote accountability:***

- While not required, your Chief Procurement Officer (CPO) or other procurement official should oversee all dispositions of surplus supplies.
- Depending on your jurisdiction's organization, you may decide to have a representative in each department be responsible for the disposition of surplus supplies, with all representatives reporting to the CPO or other procurement officer.
- Forms of payment should always be payable to your jurisdiction, and never to an individual.
- Monies from the disposition of surplus supplies should be deposited in the appropriate fund.
- Ask questions first!
  - For questions about when and if municipal employees can purchase surplus supplies and about how to dispose of surplus supplies, call the Attorney of the Day at the Inspector General's Chapter 30B telephone line, (617) 722-8838.
  - For questions about how the conflict of interest law applies to the disposition of surplus supplies, call the Attorney of the Day at the Ethics Commission, (617) 371-9500.

### **Links to selected Chapter 30B resources on supplies. Click on the following links:**

- (1) <http://www.mass.gov/ig/publ/30bman1.pdf> and go to chapter 7 of *The Chapter 30B Manual*, "Disposal of Surplus Supplies", pages 71 – 75.
- (2) <http://www.mass.gov/ig/publ/nlmar10.pdf> and go to page 2, *Donating Surplus Supplies*; page 3, question 5, valuing surplus supplies; and page 4, question 6, recommendations for what to include in a written procedure that will be submitted to your governing body for approval.
- (3) <http://www.mass.gov/ig/publ/vehrpt.pdf>, *Vehicle Trade-ins Under M.G.L. c. 30B*.

Maryanne Bilodeau, Assistant Town Manager, Town of Sudbury, contributed to this article.

### **DCAM and Supplier Diversity Office News**

The Supplier Diversity Office and the Division of Capital Asset Management have set revised participation goals for Minority Business Enterprise and Women Business Enterprise participation for affected state funded building projects and state assisted municipal building projects. These changes take effect on January 1, 2012. For additional information you should contact the Supplier Diversity Office at 617-502-8831.

**MODEL PROCEDURE FOR THE DISPOSITION OF SURPLUS PROPERTY WITH AN ESTIMATED NET VALUE OF LESS THAN \$5,000**

M.G.L. c.30B, §15(f) allows municipalities to dispose of supplies valued at less than \$5,000 without holding an auction or soliciting bids if the disposition is in accordance with written procedures which it has approved. The Office of the Inspector General prepared the model procedure below to assist municipalities and local public agencies in developing their own written procedures for disposing of supplies valued at less than \$5,000. For further guidance on disposing of surplus supplies the Office recommends that municipalities and local public agencies consult *The Chapter 30B Manual: Legal Requirements, Recommended Practices, and Sources of Advice for Procuring Supplies, Services, and Real Property* (6<sup>th</sup> ed.)(5/11), pp. 71-75.

[**Comment: Wording will vary depending on the form of government of your jurisdiction.** While this procedure refers to the City Council as having authority to approve written procedures for the disposal of surplus supplies with an estimated net value of less than \$5,000, in your jurisdiction approval may be by another governmental body.]

**DISPOSITION OF SURPLUS PROPERTY  
WITH AN ESTIMATED NET VALUE OF LESS THAN \$5,000**

Name of Local Governmental Body that is subject to M.G.L. c.30B \_\_\_\_\_

**Section 1.** Pursuant to M.G.L. c. 30B, §15(f), the City's Disposition Agent, as defined below, is required to dispose of all tangible supplies that are no longer useful to the City but have a resale or salvage value of less than \$5,000 using written procedures approved by the City Council. This procedure applies to all tangible supplies, including motor vehicles, machinery, computer equipment, furniture, and other supplies. The term "supplies" does not include real property.

Prior to a disposition under this procedure, a supply must be declared to be no longer useful to the City and must have an estimated net value of less than \$5,000.

**Section 2.** Property shall be declared surplus by [describe person or body authorized to declare a supply surplus] ("Disposition Agent").

Having been so declared and approved for disposition, the following procedures with respect to the property shall be followed by the Disposition Agent, who is responsible for assuring compliance with these procedures:

**Value the Supply:** The Disposition Agent shall value the property in a commercially reasonable manner. Valuations shall be aggregated where property is to be sold in a single lot. If a valuation is \$5,000 or more, the Disposition Agent must meet the requirements of M.G.L. c.30B, §15(b) through (d).

**Offer the Property Other Departments:** The Disposition Agent shall circulate a list of the property to be disposed of to other City departments and shall convey the property to any department that wants it.

## Model Procedure Continued

**Dispose of the Property:** If the property is valued at less than \$5,000 and no department is interested in the property, the Disposition Agent shall:

- Prepare a complete list of the property to be disposed of;
- Ensure the property is in the best possible condition;
- Establish a procedure for potential buyers to examine the property;
- Advertise the pending sale by \_\_\_\_\_ [specify process for disposition, e.g., notice on website, posting at municipal offices, newspaper, Internet seller sites] or solicit quotes.
- Convey the property to the responsive person making the best offer [specify method of sale, e.g., submission of offers, yard sale, auction]; and
- Properly record all documents.

**Section 3:** The City shall reserve the right to accept or reject all offers, and to sell any property to any person offering to pay more than the highest offer received as provided in M.G.L. c.30B, §15(d)(1). All property shall be sold on an “as is” basis, with no warranty of any kind, express or implied.

**Section 4.** All monies from the disposition of supplies under this procedure shall be payable to the City. All revenue from the disposal of supplies under this procedure shall be deposited with the City treasurer for deposit in the general fund or appropriate revolving or enterprise fund, as recommended by the department head and approved by the treasurer.

**Section 5.** If the City receives no offers for a surplus supply, it may be disposed of in any commercially reasonable manner.

### UPDATE IN THE LAW

#### A New Procurement Requirement for Certain Retirement Board Services

It has been this Office’s longstanding interpretation that retirement boards must use M.G.L. c.30B when contracting for supplies and services that are not directly related to the specific operations of a retirement board. For those functions that are specific to retirement board operations, however, the Legislature has recently changed the law to require an advertised competitive proposal process for certain services, including investment, actuarial, legal and accounting. The new procurement requirement takes effect on February 16, 2012. Therefore, in addition to using M.G.L. c.30B for purchasing supplies, services, and acquiring and disposing of real property not related to specific retirement board operations, the Legislature is now requiring that certain services as outlined above be procured using competition in accordance with M.G.L. c.32, §23B.

*See M.G.L. c.30B, §1(b)(19)*

## “No Cost” Solar Energy Contracts

Energy management and conservation is a burgeoning field that offers many opportunities to municipalities looking to cut energy costs in lean times. However, our advice is not to jump at the first opportunity that comes along without a full examination of the opportunity.

The Office of the Inspector General (OIG) has reviewed a recent offer by an energy vendor to provide “roof or ground mounted solar photovoltaic (PV) system leases to municipalities and school districts for no out-of-pocket cost.” Because the project was promoted as involving no out-of-pocket costs, many municipalities believe that the public bidding laws do not apply. To recover its costs, the vendor would require the jurisdiction to transfer to it rights to renewable energy certificates (RECs) and certain other benefits described below for the life of the system. In addition, the vendor would be eligible to receive rebate money from the United States government to offset part of the cost of the project. Based on our review, the OIG offers the following comments concerning these “free” contracts:

- ◆ As this is essentially an energy services agreement, a municipality should consult with the Department of Energy Resources (DOER) to determine the applicability of M.G.L. c.25A and to obtain advice concerning the value and merits of this type or any energy management or conservation project.
- ◆ A local jurisdiction’s perception that it will obtain a “no cost” solar PV system is a misnomer, for reasons including the following:
  - ◇ Potential revenue may be foregone as the vendor would receive (a) all of the benefits of federal, state, utility and local rebates, and (b) the renewable energy certificates (RECs) would belong to the energy vendor for the life of the system;
  - ◇ The local jurisdiction would be financially responsible for engineering costs and theft or damage to the solar PV system; and
  - ◇ Local jurisdictions would not receive permitting fee revenue or other municipal fees such as those associated with zoning, and would bear any structural engineering costs for the solar PV system. The municipality would also be responsible to install secure fencing for a ground mounted solar PV system.
- ◆ Municipalities should evaluate whether or not there is revenue or other tangible benefits to be gained through a solar REC/REC agreement with an energy vendor. Sound business practices and public bidding laws require a municipality to ensure that it is receiving the best possible offer. While a municipality would not be writing checks to the energy vendor, its “cost” for the services of the vendor are in the form of the value of the RECs it is giving up and costs of contracting with the energy vendor.

Municipalities should use caution when considering “free” services to ensure that no statutes are violated, that “free” really means free, and that the best offer has been obtained. A reasonable review of each vendor and its offer is essential. Test the market for other offers or options, and consult with DOER, the Attorney General’s Office, the OIG or other municipalities about vendor offers and the applicability of state law.

## Chapter 30B Frequently Asked Questions

**Q1. My police department holds title to older motor vehicles it purchased for municipal use. The department wants to sell the vehicles. Must it follow M.G.L. c.30B and, if so, is the police chief authorized to dispose of the vehicles on the department's behalf?**

A1. The vehicles are a tangible supply as defined in M.G.L. c.30B, so their disposition will be subject to M.G.L. c.30B, §15. The appropriate process will depend on the value of the vehicle, or group of vehicles if they are to be sold in a single lot, to be sold: if the value is less than \$5,000, the department must follow procedures adopted by the municipality's governmental body; if the value is \$5,000 or more, the department must use one of the advertised processes allowed under M.G.L. c.30B, §15. Whether or not the police chief can dispose of the vehicles will depend on the municipality's charter and bylaws: M.G.L. c.30B does not define the powers of a chief procurement officer or purchasing agent with respect to dispositions: the statutory provisions relating to those positions relate to procurements only. See M.G.L. c.30B, §2; M.G.L. c.41, §103.

**Q2. Assuming the same facts as above, i.e., your police department holds title to motor vehicles, but it wants to sell them to a New England (not necessarily Massachusetts) public entity, must the department follow M.G.L. c.30B?**

A2. No. Under M.G.L. c.30B, §1(b)(9), a "contract to ... dispose of supplies to ... any agency or instrumentality of the federal government, the commonwealth or any of its political subdivisions or any other state or political subdivision thereof" is exempt from M.G.L. c.30B. When a transaction is exempt under M.G.L. c.30B, §1(b), it is exempt from all c.30B requirements. Other laws and local rules, like the municipal charter and bylaws, will continue to apply, however.

**Q3. Your jurisdiction has decided to dispose of a police vehicle that is no longer useful. The vehicle has a Blue Book value of \$6,000. You advertised for sealed bids to sell the vehicle and received two offers. The highest price offered was \$4,500. You are disappointed and have considered re-advertising the sale. A town resident was in the police station paying some parking tickets and overheard a discussion of the poor results of the sale. He asked if he could take a look at the vehicle. You show the resident the vehicle, and he offers \$6,100 for the car. Can you accept the offer?**

A3. Yes. Although the section of M.G.L. c.30B dealing with the disposition of tangible supplies, M.G.L. c.30B, §15, establishes a competitive process of either an advertised auction or invitation for bids, the section also allows a jurisdiction to dispose of a supply after an auction or bid solicitation by negotiating a price for the supply with a buyer who is willing to pay more than the highest price offered at auction or by bid. M.G.L. c.30B, §15(d)(1). That person need not have participated in the auction or the bid solicitation. If a jurisdiction receives a higher offer as in the example above, it must cancel the solicitation under M.G.L. c.30B, §9, and then it can sell the supply to the higher price offeror.

**Q4. I am a purchasing official for a city that is disposing of office equipment with a fair market value of less than \$5,000 in total. Is there a disposition process other than an auction or IFB for surplus supplies valued at less than \$5,000?**

A4. Yes. M.G.L. 30B allows you to dispose of surplus supplies with an estimated net value of less than \$5,000 using written procedures approved by your city's governmental body. If your city does not already have written procedures, such must be drafted and approved before you dispose of the office equipment. Your city's written

## 30B FAQ's Continued

procedures should be based on sound business practices and may include a public notice requirement. In addition, the process may allow your city the option of selling surplus supplies through yard sales, auctions, or by soliciting quotes. Your city should develop its own disposition process through approved written procedures that are kept on record and followed by all city officials. Please see the model procedures on pages 4-5 in this Bulletin for guidance.

**Q5. Occasionally a municipality may grant a license to a private company to enter municipal land to harvest tree limbs or fallen timber. The private company pays the municipality for the right to remove the tree limbs and timber and resells it for a profit. Must you follow M.G.L. c.30B, §15 to allow a company to harvest tree limbs and timber from municipal land?**

A5. Yes. Chapter 30B applies to the acquisition and disposition of supplies, defined to mean "all property, other than real property ...." M.G.L. c.30B, §2. A governmental body must dispose of "tangible supplies" in accordance with M.G.L. c.30B, §15. Severed tree limbs and fallen timber are tangible supplies. Accordingly, any transaction where tree limbs or timber are sold, given or exchanged by a governmental body is subject to the requirements of M.G.L. c. 30B, §15, including the requirement that the value of the tangible supply be estimated by a disinterested party. Note, however, that any transaction where tree limbs and timber are not being sold to a vendor but where the governmental body hires and pays a contractor to remove tree limbs or timber, the transaction is either the procurement of a service under M.G.L. c.30B or a public works construction project subject to M.G.L. c.30, §39M, depending on the scope of services. To determine which law applies, contact the Bid Protest Unit of Fair Labor Division, Office of the Attorney General (617) 727-2200.

## **Hilltop Farms Chapter 40B Development**

This Office completed a review of certain elements of the Hilltop Farms housing development in Grafton, Massachusetts that was built under provisions of Chapter 40B, the state's affordable housing law, also known as the Comprehensive Permit Law. Specifically, the Office reviewed the cost certification and the associated limited dividend determination for the housing development. Chapter 40B contains a dividend cap that limits a developer's profit to 20% of total development costs. A cost certification is the developer's certification that its costs and revenues to develop the project were as stated. Under Chapter 40B, any profit above 20% of the total development costs is to be passed on to the municipality to promote additional local affordable housing opportunities. According to the developer, the developer's auditors and the monitoring agent for the project there were no excess profits in the Hilltop Farms project.

However, the Office found that the cost certification/oversight process for the Hilltop Farms housing development was ineffective and resulted in an inaccurate representation of reported developer profit. Conflicting and contradictory standards and accounting methodologies were used, inadequate disclosures were provided and unreliable information was generated. The process lacked independence and a reasonable level of skepticism. The flawed cost certification process resulted in the developer under-reporting approximately \$8.5 million in excess profits to the Town. This was done primarily through a process of padding project costs, which conflicts with generally accepted accounting principles, existing Chapter 40B laws/rules/guidelines and the spirit of the Chapter 40B legislation.

The Office recommended that the Town of Grafton take appropriate civil action to recover excess profits owed. Also, the Office made recommendations to the Department of Housing and Community Development to amend the cost certification process for all Chapter 40B projects. For more information see: <http://www.mass.gov/ig/publ/grafton+hilltop+farms+c40b+development.pdf>





MASSACHUSETTS CERTIFIED PUBLIC PURCHASING OFFICIAL PROGRAM

REGISTRATION FORM January-June 2012



Office of the Inspector General
Gregory W. Sullivan, Inspector General
MCPPO@maoig.net Fax: (617) 723-2334

REGISTRATION INFORMATION:

All seminars will be confirmed based on a minimum of 20 participants.

GOVERNMENT/NON-PROFIT COURSE PRICE:

Government employees shall include all employees of the commonwealth, employees of the commonwealth's political subdivisions, employees of other state governments, employees of the federal government and employees of any other municipality, county, or local district.

Register/ Reserve Seating:

To reserve seating, fax or email registration and purchase order to (617-723-2334). MAIL ORIGINAL TO: Commonwealth of Massachusetts Office of the Inspector General One Ashburton Place, Rm. 1311 Boston, MA 02108 ATTN: MCPPO Program MAKE CHECK PAYABLE TO: OIG

SUBSTITUTIONS / CANCELLATIONS:

Each seminar is limited and filled on a space available basis. No refunds for cancellations. Registration transfer to someone in your organization is possible with prior notice. The OIG reserves the right to cancel/reschedule any seminar and is not responsible for any costs incurred by registrants.

NO-SHOWS will be invoiced a \$100 service charge

For more information regarding administrative policies, such as complaint and refund resolution, please email Joyce McEntee Emmett, Director of the MCPPO Program at MCPPO@maoig.net or go to our website at www.mass.gov/ig.

PUBLIC CONTRACTING OVERVIEW

No Prerequisite

- January 31, February 1, 2 - 2012 BOSTON
March 27, 28, 29 -2012 BOSTON
March 27, 28, 29 -2012\* HUNTINGTON

3-day seminar

Tuition: \$450 for government/non-profit employees \$700 for all others BOSTON BOSTON BOSTON

\*Video Conference hosted by Gateway RSD

SUPPLIES & SERVICES CONTRACTING

Prerequisite: Public Contracting Overview or Charter School Procurement

- February 7, 8, 9 -2012 BOSTON
April 3, 4, 5 -2012 BOSTON

3-day seminar

Tuition: \$450 for government/non-profit employees \$700 for all others BOSTON BOSTON

DESIGN & CONSTRUCTION CONTRACTING

Prerequisite: Public Contracting Overview or Charter School Procurement

- February 14, 15, 16 -2012 BOSTON
April 10, 11, 12 -2012 BOSTON
April 10, 11, 12 -2012\* HUNTINGTON

3-day seminar

Tuition: \$650 for government/non-profit employees \$900 for all others BOSTON BOSTON

\*Video Conference hosted by Gateway RSD

ADVANCED TOPICS UPDATE

- April 25 & 26 -2012 BOSTON

2-day seminar

Tuition: \$350 for government/non-profit employees \$600 for all others

CERTIFICATION for School Project Designers & Owner's Project Managers

- March 13, 14, 20,21 -2012 BOSTON

4-Day Training

Tuition: \$1200 for private sector BOSTON May 30, 31, June 6, 7-2012 BOSTON

RECERTIFICATION for School Project Designers & Owner's Project Managers

- February 29 - 2012 BOSTON

1-Day Training

Tuition: \$600 for private sector BOSTON May 11 -2012 BOSTON

CONSTRUCTION MANAGEMENT AT RISK Under M.G.L. c. 149A: Legal Requirements & Practical Issues

- May 1 -2012 BOSTON

1-day seminar

Tuition: \$275 for government/non-profit employees \$600 for all others

\*Introductory material geared to procurement officials who are not construction experts

CHARTER SCHOOL PROCUREMENT

No Prerequisite

- FALL 2012 To be Announced BOSTON

2-day seminar

Tuition: \$400 for government/non-profit employees \$600 for all others

Drafting A Model IFB

Self-paced

Disk program requiring Microsoft Word 7.0 or higher

Tuition: \*\$75 ea. for govt./non-profit employees \$200 for all others \*Registration for this course must be accompanied by a check

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If you previously subscribed to the *Procurement Bulletin* and have not received a copy, please contact David Galt by phone at (617)727-9140.

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