

CITY OF TAUNTON

FINANCIAL MANAGEMENT REVIEW UPDATE

SEPTEMBER 2021



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

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DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

September 17, 2021

The Honorable Shaunna O'Connell
Mayor, City of Taunton
15 Summer Street
Taunton, MA 02780

Dear Mayor O'Connell:

I am pleased to present the enclosed Financial Management Review Update for the City of Taunton. It is my hope that our guidance provides direction and serves as a resource for local officials as we work together to build better government for our citizens.

If you have any questions regarding the report, please contact Zack Blake, Technical Assistance Bureau Chief, at (617) 626-2358 or blakez@dor.state.ma.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean R. Cronin".

Sean R. Cronin
Senior Deputy Commissioner

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INTRODUCTION

At the request of the mayor, the Division of Local Services' Technical Assistance Bureau (TAB) assessed the progress of Taunton's implementation of recommendations contained in our 2013 Financial Management Review. As part of this update, we conducted interviews with the mayor, city council members, chief of staff, budget director, city auditor, assistant city auditor, assessors, treasurer/collector, assistant city solicitor, human resources director, and technology director. We reviewed various documents, including the proposed city charter, tax recapitulation sheets, Schedule A, balance sheets, outside audits, credit rating reports, and other financial records. Throughout this project, we also consulted with the Division of Local Services' Bureau of Accounts (BOA), Bureau of Local Assessment (BLA), and Bureau of Municipal Finance Law (BMFL).

As a Gateway City, Taunton continues to struggle with economic challenges. In 2020, the city's per capita equalized property valuation (EQV) was \$107,061, well below the statewide average of \$206,040. Its 8.3% 2020 unemployment rate was higher than the state's 6.9% average, and its 2018 per capita income, \$27,148, is only about 56.3 % of the \$48,262 average statewide. Though with the exception of the unemployment rate impacted by Covid-19, the city's trends are improving.

In recent years, Taunton has benefited from growing development, including new subdivisions, new residential and commercial buildings and improvements, exempt real properties returned to the tax roll, marijuana establishments, Boston Globe's new headquarters, and new personal property. Property value increases, primarily from new construction and renovations, are multiplied by the prior fiscal year's tax rate to calculate new growth, which is then added to the levy limit. Since FY2014, Taunton's year-over-year new growth has ranged from \$1.4M-\$2.7M, which has contributed to the city's levy limit increasing from \$79.5M in FY2014 to \$111.2M in FY2021, or over \$31.7M in additional levy capacity.

Despite the pandemic, the city has a number of large-scale developments in the pipeline, including a tribal casino, redevelopment of the former Silver City Galleria site, and the South Coast Rail extension. In February, the federal government withdrew its appeal of a judge's decision to block an attempt to revoke the Mashpee Wampanoag Tribe's reservation designation. With more than 300 acres in trust, of which about 170 acres are located in Taunton, the tribe has the federally protected land to develop its planned \$1 billion First Light casino, hotel, and entertainment resort.

The once bustling Silver City Galleria declined significantly with the departure of merchants and sold at foreclosure for \$7.5 million in 2019. However, the 147 acre parcel, which was sold for \$75 million

in June 2021, is a promising opportunity for the city now that the old structures were torn down and the site has been permitted for over 1.1 million square feet of industrial development.

The South Coast Rail extension of the Massachusetts Bay Transportation Authority's commuter rail service Phase 1 construction is underway. It is projected to be completed by the end of 2023 with two stations in Taunton, providing reliable transportation between Boston and Fall River or New Bedford through Taunton without having to make a transfer. Lastly, after being closed nearly a decade, city hall was refurbished and reopened in October 2020. Its restoration is a key contribution towards improving and revitalizing the downtown area detailed in the city's 2018 report, *Downtown Taunton Plan*.

Since our 2013 Financial Management Review, the city's financial health has improved. City officials have developed budgets based on recurring, sustainable revenues and managed spending closely. With the exception of the nursing home, the year-end results translated into improving free cash certifications and enterprise funds' retained earnings. In an effort to build up reserves, Taunton primarily transferred its free cash to the stabilization funds, the exceptions to this annual fiscal practice were an appropriation of \$1.7M for road projects over two years and a recent \$1.25M contribution to the other postemployment benefits (OPEB) trust. Consequently, the multiple years of operating surpluses and improved reserves contributed to its credit rating upgrades of AA- to AA by Standard & Poor's and A1 to Aa3 by Moody's in recent years.

	Free Cash	Water Retained Earnings	Sewer Retained Earnings	Golf Retained Earnings	Nursing Retained Earnings	General Stabilization Fund (SF)	City Hall SF	Public Safety Complex SF	OPEB Trust
FY2013	(2,096,231)	4,286,502	(625,221)	54,403	241,323	399,039			
FY2014	9,846,770	2,130,249	294,515	66,928	461,964	1,586,154			
FY2015	6,372,917	2,484,007	1,734,750	7,981	77,223	8,171,309			
FY2016	5,017,151	3,382,625	4,383,190	20,712	(1,366,663)	10,331,453			
FY2017	7,049,414	1,141,334	5,456,293	37,798	(424,891)	11,762,221			
FY2018	11,060,869	4,066,862	7,101,943	41,381	(535,184)	13,990,102			
FY2019	11,510,619	1,611,846	4,352,546	49,370	(840,140)	14,349,715	1,853,322		402,206
FY2020	6,755,470	4,902,383	9,530,318	61,101	(1,350,208)	17,156,265	3,802,743		766,033
FY2021	17,708,820	7,105,463	10,582,293	56,257	Eliminated	16,803,169	3,891,103		1,135,884
FY2022	n/a	n/a	n/a	n/a		27,903,544	2,455,153	1,553,959	2,996,420

In June 2019, the city council faced a regrettable, but necessary decision to close the city owned nursing home. The operation was no longer self-sufficient, which resulted in years of negative retained earnings, as depicted in the table above.

Overall, we are pleased to say that Taunton has made progress on or completed most of the 22 recommendations to date. In the following pages, we discuss these achievements, incorporate enhancements to these recommendations, and provide three additional recommendations based on our current review. We would like to acknowledge the effort of the city for implementing many of the prior recommendations and encourage them to address those that remain outstanding.

REVIEW OF PRIOR RECOMMENDATIONS

#	Recommendation	Status	Comments	Suggested Enhancements/Next Steps
1	Empower the Mayor's Office	In progress	<p>Taunton's charter was originally enacted in 1864, revised in 1909, and amended by special acts. However, as the special acts were adopted locally, the changes were not codified into the original 1909 text and only exists independently. As a result, there is no one charter document that fully reflects the current governmental structure. Over the last year, a Charter Advisory Committee was established that drafted a proposed charter. The city posted the proposal on its website, the council discussed it at multiple special meetings, and the advisory committee conducted seven community outreach meetings, enabling residents to ask questions and provide input. Some amendments were integrated into the final document, it was voted by council to submit to the state legislature for action, and after enacted city voters must approve it.</p> <p>The proposed charter seeks to establish a current day management structure that that is accountable and effective. It separates the mayor's executive branch day-to-day management from the council's legislative responsibilities and authorizes the mayor to approve payroll and vendor distribution warrants prepared by the city auditor. It allows the mayor to appoint department directors and multi-member boards subject to council approval, extends the mayor's term to four years, and changes the council members to staggered three-year terms.</p>	<ul style="list-style-type: none"> • File bill and monitor progress through the Massachusetts legislative process • Once enacted, place on city ballot for voter approval
2	Establish a Chief Financial Officer Position	In progress	<p>The city adopted a new ordinance to establish a chief financial officer (CFO) position. The CFO will be responsible for the effective management and the coordination of operations within the department, including assessing, auditing, treasury, collection, and purchasing functions. In addition, the CFO compiles the annual budget, a five year capital improvement plan, and multi-year financial forecast, monitors the fiscal position of the city, recommends corrective action as necessary, and makes at least quarterly presentations to the municipal council.</p>	<ul style="list-style-type: none"> • Select the best suited person who meets the criteria of the position and will oversee the city's financial management operations going forward

#	Recommendation	Status	Comments	Suggested Enhancements/Next Steps
3	Establish an Audit Committee	In progress	The proposed charter creates a five member audit committee (Section 7-6) and sets out its responsibilities to determine scope of services, select auditor, conduct exit conference, and monitor corrective action plan.	<ul style="list-style-type: none"> • Once established, appoint members who will not be subject(s) of the audit • Begin the process of reviewing the audit scope of services, seek proposals, and select a qualified firm/individual. • Require comprehensive financial statement, Schedule of Expenditures of Federal Awards (SEFA), and management letter with each audit engagement • Conduct an exit audit conference in public session at which the audit firm/individual presents the results and discusses any concerns and need for corrective action plan • Monitor progress on the corrective action plan with the Mayor and CFO
4	Modify the Meeting Schedule of City Council and Its Subcommittees	In progress	The proposed charter calls for regular full council meetings to occur biweekly and sub-committee meetings in the intervening weeks as needed (Article 3).	<ul style="list-style-type: none"> • Review the status of subcommittees to determine if each should be retained, modified, or dissolved
5	Move Forward with Plans for Returning to City Hall	Completed	City Hall offices returned to the rehabilitated structure in October 2020.	
6	Formalize the Budget Process in the City Charter	In progress	The proposed charter includes the budget process (Article 7) that requires the operating budget be submitted to the council at least 45 days before the beginning of the fiscal year, enabling the council to holding hearings and discuss each year's financial plan.	<ul style="list-style-type: none"> • Provide a budget message that highlights key factors of the proposal and details historical and estimated revenue and expenditure projections • Supplement with a revenue and expenditure forecast as well as a multi-year capital plan • Have the CFO attend all council budget meetings to respond to budget-related questions and provide additional information as needed

#	Recommendation	Status	Comments	Suggested Enhancements/Next Steps
7	Reestablish a Capital Improvement Program	Ongoing	Taunton engaged a consultant who developed a five-year capital plan and budget document. However, it has fallen out of date and will be the responsibility of the new CFO position.	<ul style="list-style-type: none"> • Update the detailed inventory of facilities, vehicles, real estate, and other assets (including details on condition, lifespan, utility, and maintenance schedule) • Solicit, evaluate, and prioritize project requests • Assess the city's financial capacity (e.g., available reserves, borrowing limits, etc.) • Develop a financing plan and adopt a long-term capital program • Review and monitor the status of previously approved projects and their funding • Make sure the capital improvement plan is maintained and funded annually
8	Consider Selling the Taunton Nursing Home	Partially complete	When the nursing home was no-longer self-sufficient and lost over \$3.2 million the last few years, municipal council voted to close the facility. Taunton Nursing Home officially closed in June 2019 after the last resident left the facility.	<ul style="list-style-type: none"> • Review potential use/plans for the property or consider selling it
9	Reevaluate Policy of Providing Insurance Benefits to Part-time Elected Officials	Ongoing	The proposed charter looks to extinguish the practice of providing insurance benefits to part-time elected officials (Section 8-10). No new enrollment will be allowed, and existing participating officials would be grandfathered until each departs office.	<ul style="list-style-type: none"> • Monitor participation and provide the annual cost of this policy until it no longer applies
10	Hold Regular Meetings of the Financial Team	Ongoing	Generally, the financial team holds monthly meetings to discuss things that have occurred. The team includes the auditor, assistant auditor, assessors, budget director, human resources director, IT director, treasurer/collector, and school business manager when available to attend. Once hired, the new CFO will provide leadership to this group and set the agendas.	<ul style="list-style-type: none"> • Continue to meet at least monthly and pivot to using the meetings for planning purposes for budgeting, capital improvements, revenue and expenditure forecasting, and debt issuances • Plan meetings to ensure all financial team members are in attendance
11	Expand Employee Professional Development	Ongoing	In the auditor's and treasurer/collector's offices, the departments have had assistants attend professional associations' trainings and meetings. The city's financial offices acknowledge the need to make available support and training to assistants to step up in the absence of a department head and provide for succession planning. Greater emphasis has been placed on developing internal user manuals, redefining job descriptions, and ensuring cross-training of staff. When the city acquires a new financial management system, it will have different platforms and organization of modules so the existing procedures and written manuals will need to be updated.	<ul style="list-style-type: none"> • Continue to provide funding and access to professional training for financial office department heads and staff • Plan for training schedule, revise procedure manuals, and review cross-training of staff

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12	Implement a Citywide Performance Management System	Completed	The city has negotiated with each of the collective bargaining unions to conduct annual performance reviews. Annual reviews for department managers and staff are being done using a template format to ensure uniformity.	
13	Reduce Paperwork and Redundancies	In progress	<p>The city acquired the SoftRight financial management system. It is a cloud-based, integrated financial management systems that enables the flow of information electronically, reducing the need to rekey information and maintain some separate record keeping systems. The city uses SoftRight to enter and track requisitions and performs online inquiries to reconcile purchase orders before closing them. The auditor's office developed a voucher template for departments to enter up to 10 invoices for the same vendor, which the clerks stamp, verify against invoices as well as contracts and grants scanned into a shared drive, enter into SoftRight, and re-check entries before the assistant auditor reviews and then places on the warrant. All vouchers, invoices, and warrants are scanned by the clerks into the computer system. The city uses Harpers Payroll Services to produce weekly payroll and then uploads it into SoftRight.</p> <p>Unfortunately, the SoftRight system has not been able to accommodate all the needs of the city.</p> <ul style="list-style-type: none"> • The police department prepares detailed payroll in a separate application developed by a member of the force and submits results for entry into Harpers. • The city continues to track accrued absences outside of Harpers with the assistance of an outside consultant. • Because it is time-consuming to develop the SoftRight reporting system, the auditor's office uses Excel for reports instead. 	<ul style="list-style-type: none"> • With a proposal to purchase a new financial management system, work with the new vendor to make sure all aspects of payroll (time and attendance, payroll type coding and calculation, and accrued absence balances) are centrally maintained • Make sure the new financial system can produce the customized reports as needed • Enable departments to enter time and attendance information and vouchers as well as scan invoices into the new financial system so auditor staff may focus on reviewing submissions • Consider enabling departments to direct enter turnovers and print out report to accompany amounts collected when brought to the treasurer/collector's office for verification and acceptance
14	Adhere to Monthly Schedule of Interdepartmental Reconciliations	Ongoing	Monthly, the auditor and treasurer/collector offices reconcile cash and receivables of the city.	<ul style="list-style-type: none"> • Provide monthly reports to the CFO, indicating reconciliation or an explanation and plan as to how any differences will be resolved

#	Recommendation	Status	Comments	Suggested Enhancements/Next Steps
15	Improve Financial Reporting and General Ledger Maintenance	Ongoing	<p>With the SoftRight financial system, the city is better able to maintain the general ledger, so audits are completed by March each year and required reports to DOR are done timely. Departments have access to financial information electronically, enabling them to notify the auditor if there are discrepancies, and the auditor's office make periodic revenue and expenditure presentations to council upon request.</p> <p>Unfortunately, the auditor's office continues to have trouble getting grants and capital project information timely and encumbrances with invoices before June 30. As a result, the grants and capital projects are not current and municipal council votes on year-end transfers after the July 15 statutory deadline (MGL 44:33B), which delays the closing of the city's books.</p>	<ul style="list-style-type: none"> • Must stop voting on transfers after the statutory deadline of July 15 • Have new CFO provide quarterly briefings to council, keeping them informed about budget-to-actual revenues and expenditures, required transfers, and other information analyses as needed • Establish a formal year-end policy that clearly details the tasks and procedures to be completed and sets deadlines that each department must comply with • Require departments to provide complete, accurate, and timely invoices and other information for all budgetary expenditures, capital projects, grants, and special appropriations • Failure to submit complete encumbrance requests before June 30 will be rejected and held over for payment from the new fiscal year
16	Support Technology Improvements	In progress	<p>Taunton invested in new servers, software applications, and other technology improvements that have streamlined operations, reduced costs, and eliminated some duplicative activities. The city also moved to a virtual environment, breaking down barriers and gaining efficiencies that served the city well during COVID-19 when the staff worked remotely for the first few months.</p>	<ul style="list-style-type: none"> • Work with department heads to identify technology and/or software that will interface with existing applications and further streamline and otherwise make city operations more efficient
17	Maintain Records of Employee Leave Time in a Single, Central Database	Not complete	<p>Taunton continues to maintain multiple databases to produce payroll. The police department develops its weekly payroll information that is submitted to the treasurer/collector for entry into Harpers Payroll Service. However, the city's application does not track and maintain accrued absences. This information is managed by the consultant separate from payroll and the financial management system.</p>	<ul style="list-style-type: none"> • With a proposal to purchase a new integrated financial management system, make sure it is able to track and maintain time and attendance, payroll type coding and calculations, and accrued absence balances • Have the contractor determine the accrued absences as of a particular cut-off date and load the information into the new system • Run the new system parallel to the Harpers Payroll Service to verify the accuracy of the payroll and time accruals are properly maintained and tracked • Move the police department's payroll into the new system, eliminating the proprietary application

#	Recommendation	Status	Comments	Suggested Enhancements/Next Steps
18	Develop Policy and Procedure Manuals for Financial Operations	Completed	Both the auditor's and treasurer/collector's offices reviewed their operations, revised staff job descriptions, cross-trained staff, and developed standard procedures.	<ul style="list-style-type: none"> • With a proposal to purchase a new integrated financial management system, revise procedure manuals and review cross-training of staff • Under the direction of the new CFO, review financial policies and make available to all departments
19	Increase the Frequency of Turnovers	Completed	Departments are required to turn over receipts at least weekly and cash daily, with which they comply. The city also has more online payment options available; the treasurer/collector's staff downloads the payment activity from the electronic accounts daily.	<ul style="list-style-type: none"> • With a proposal to purchase a new integrated financial management system, enable departments to directly enter amounts collected • Have departments print and present collection report with amounts taken in to be counted by treasurer/collector's staff before accepting • Post accepted turnover reports entered by departments
20	Process Payroll and Vendor Warrants Biweekly	Not complete	The city has not been able to negotiate with all the city's unions to switch to biweekly payroll, nor has the city pursued biweekly vouchers.	<ul style="list-style-type: none"> • Continue to negotiate with the unions that have yet agree to biweekly payroll • Consider moving to biweekly vendor warrants, freeing up financial staff to perform other activities
21	Resolve Tailings Backlog	In progress	The treasurer/collector maintains a list of all uncashed checks by bank account and has been working on clearing these with the external auditor. City has sent letters that has resulted in reissuance and clearing of some checks and direct deposit enrollment has help minimize outstanding payroll checks. At present, Taunton has over 3,800 checks totaling about \$600,000, some of which date back to 1999.	<ul style="list-style-type: none"> • After a check has been outstanding for one year, begin the abandoned property process • Notify bank to stop payment on the checks and remove from the treasurer's outstanding check list • Provide a detailed list of the checks to the auditor who will record them in the unclaimed checks liability account • Begin notification process by first class mail to the last know beneficiary/person or post to city website for not less than 60 days • Obtain funding to do the necessary legal advertising to comply with the state requirements • After notice/publication/waiting period requirements have been met, close remaining unclaimed checks to the general fund's unreserved fund balance account
22	Organize All Contracts and Grants	Completed	<p>The auditor's office scans all contracts and grants and stores them in a shared drive for the staff, enabling quick access and reference as needed.</p> <p>The city adopted a new ordinance to establish a chief procurement officer (CPO) position. The CPO will be responsible for implementing and administering the purchasing policies and practices citywide.</p>	<ul style="list-style-type: none"> • With new CPO managing all purchasing, contracts, and construction projects, make responsible for keeping all contracts centrally available in electronic format • Set up shared computerized drive for all departments for read-only access • Work with departments to make sure invoices comply with the terms of contracts/agreements and are processed timely

NEW RECOMMENDATIONS

Review DLS Certification Directives

During the last revaluation, the assessing department made a clerical error that resulted in a misclassification of tax-exempt school buildings. To resolve the error, the city had to pursue special legislation, [Chapter 43 Acts of 2020](#), to revise its FY2020 property tax rate due to the \$136.8M reduction in taxable property. It and then issued corrected fourth quarter property tax bills. As a result, the assessing department drafted a plan to begin addressing its organizational, strategic, and performance needs going forward.

In conjunction with this plan, we recommend that the assessors review and develop a plan to address Taunton's certification directives. The Division of Local Services has Certification Standards ([IGR 19-08](#)) that local assessors must follow for the Commissioner of Revenue to certify the city is assessing at full and fair cash valuation, which is required every five years. After each certification, the Division's Bureau of Local Assessment (BLA) provides written directives that must be reviewed for compliance when developing the subsequent revaluation program.

Directives identify areas of improvement and recommended practices that should be consistently performed whether it is a certification year or not. These include re-inspecting all property over a specified period to maintain current and accurate descriptive data, evaluate residential land schedules, develop a new commercial and industrial land schedule, review multi-family property valuation models, analyze and update cost tables, and rediscover and relist all business personal property.

To ensure that the property database is accurate and up to date, it is essential that the assessors closely review in-house and consultants' work, scrutinizing all classes and types of property in the CAMA database. As a best practice, this review should begin annually after the current year's values are finalized. They should be examining market conditions, detecting data collection needs, identifying areas of concern, recognizing potential adjustments, and seeking regional information as needed.

While Taunton's next revaluation is not scheduled until FY2025, the assessors should immediately begin focusing on steps and resources needs to plan and resolve directives. A directive may be a matter that is reviewed prior to the next tax rate being set or require that staff or a consultant

perform additional inspections or analyses. With the five-year certification schedule, the assessors are required to prepare a third year review of the directives for BLA. In the Gateway system, the assessors will self-report the status of each directive that will be reviewed with the BLA field advisor. Failure to address prior directives could result in delays to the next certification.

Plan for the Financial Management Conversion

The city is purchasing a new financial management system. It takes a team effort—internal staff, the software vendor, and potentially specialized consultants—to plan and execute a software conversion, while also performing regular work routines of each financial office. As the city pursues this endeavor under the direction of the new CFO, the city should consider the following.

Contact Other Communities: Reach out to other communities that have converted to the proposed system about the planning process, successes, and things they would have done differently.

Create a Timeline: Working with the vendor and/or consultant, develop an implementation schedule that allows for the conversion of data and adequate training for each module while balancing it with the regular duties of the financial staff. Data conversion is electronic or manual, and factors to consider are the service offered by the vendor, time requirements, and how much data will be brought into the new system. The timeline should be module specific to ensure the data quality is checked and the system is fully implemented before moving onto the next module.

Prioritize Essential Modules: The city should identify vital modules that should be implemented and tested to ensure they are fully functioning sooner than later. Key among these is the city's payroll system that includes recording time and attendance, coding and calculating payroll types, and tracking accrued absences centrally and accurately.

Review Chart of Accounts: Over time, city operations have grown and become more complex. We advise that city officials conduct a review of the chart of accounts to make sure that is designed to meet the financial reporting, budgeting, and accounting for management purposes as well as what is required for reporting to the state. Working with the vendor and external auditor, Taunton should make sure the chart of accounts provides for a comprehensive, flexible, systematic arrangement of accounts and levels of detail for use in recording and reporting financial transactions, programs, and activities.

Research/Close Older Accounts: The auditor, in conjunction with the CFO, should review all accounts with department heads to determine which accounts should be closed prior to converting to a new financial management system.

Require Conversion Documentation: The city should develop a detailed crosswalk of accounts, documenting old and new account structures as well as prior system and new system balances. It should be developed before the conversion begins and be updated as any changes are made during the process. This tracking is important with a change in the chart of accounts and closing of older accounts. It is also critical that all accounts are reconciled prior to a conversion.

Schedule Training: Following the vendor's recommended training guidelines, instruction on the functionality and features of the new system will lay the cornerstone for understanding how it is designed, integrated, and best used towards continuous improvement in the workflow process. Start with training on the core modules such as payroll and accounts payable. Once these fundamentals are mastered, city officials would roll additional program modules. The project budget should include sufficient funds for staff training, as the ultimate success of any product depends on the users' ability to use it as expertly as possible.

Following the system conversion, city officials should maintain ongoing communication with the vendor. Post-implementation the team will identify areas of success, but also recognize issues that require additional work and follow-up training needs. With appropriate time and attention from the team, the new system offers the opportunity to streamline the city's financial management activities for more efficient operations, which is the city's goal.

Conduct a Comprehensive Review of the Ordinances

Taunton recently adopted ordinances creating a chief financial officer and procurement department. The city should review its municipal code to make sure that the responsibilities detailed in these new ordinances and the job descriptions are not otherwise assigned to other positions or departments. Furthermore, if a new charter is approved by the legislature and then adopted by the voters, Taunton should undertake a more comprehensive review of all ordinances to identify and resolve potential conflicting citations. A charter provides a stable structure under which the city government operates, and the ordinances generally fill in the details. It is absolutely essential that they are accurate, current, and complete.