

TOWN OF WAREHAM

FINANCIAL MANAGEMENT REVIEW

SEPTEMBER 2025



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

DLS | Financial Management Resource Bureau

www.mass.gov/dls

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September 10, 2025

Select Board
54 Marion Road
Wareham, MA 02571

Dear Board Members:

I am pleased to present the enclosed financial management review for the Town of Wareham. 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, Financial Management Resource 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 select board, the Financial Management Resource Bureau (FMRB) at the Division of Local Services (DLS) completed this financial management review for the Town of Wareham. The town last had a review completed in 2010 when Wareham was struggling with the economic impacts of the 2008 recession and a lack of adequate management with continual turnover in the town administrator's position. The 2010 report had 42 recommendations, starting with a series of significant financial management concerns identified by DLS' Director of Accounts in a letter to the select board.

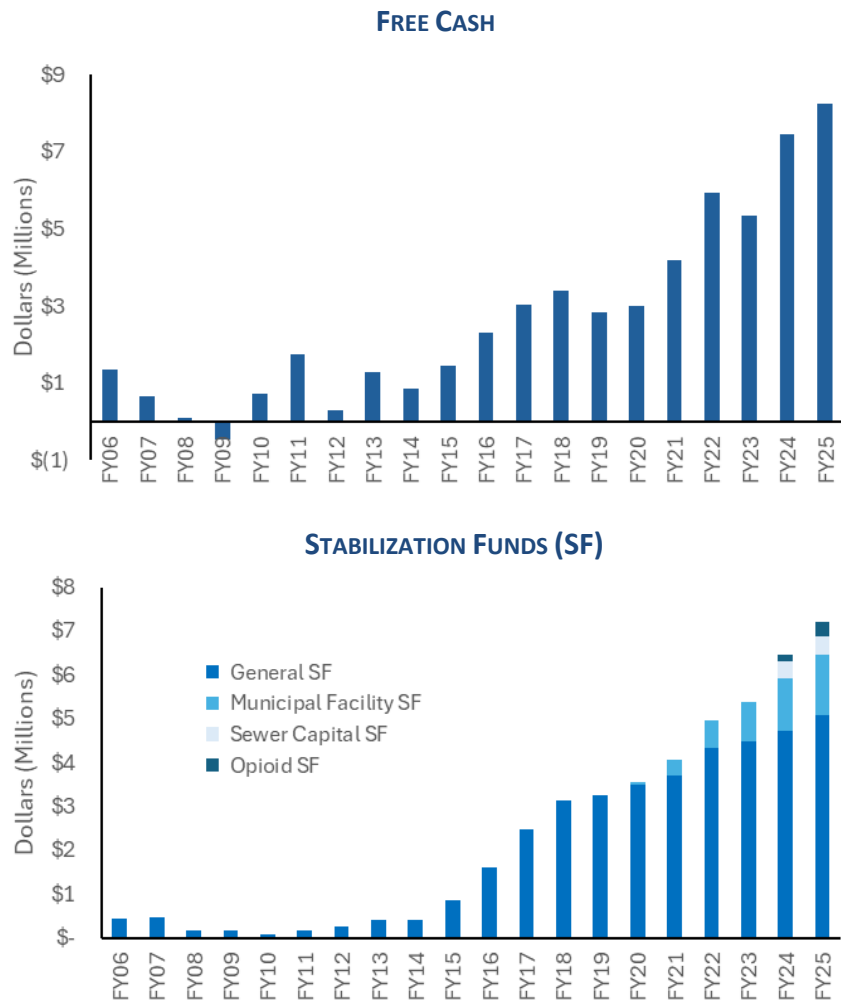
Following our 2010 report, the town's new auditor, Powers & Sullivan, delivered the overdue FY09 examination of financial statements and management letter as part of the town's annual independent audit. The firm found several material weaknesses. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. The material weaknesses included the reconciliation of cash, receivables, betterments, and town meeting approval of the budget, the general and subsidiary ledgers integrity, the self-insured health trust fund activity, general ledger journal entry with supporting documentation, and special revenue account balances.

The FY10 audit followed in March 2011 that identified a cash variance of roughly \$919,000, which lead to the termination of the accountant. Over the next two years, two individuals served as interim accountants, a permanent selection lasted six months before resigning, and the current accountant was appointed in 2013 after serving briefly as interim. While the basic accounting activities were completed during this period, the lack of continuity in the office delayed efforts to resolve the audit findings.

Wareham continued to struggle funding its budget. With expenditures outpacing revenues, the town attempted two overrides, \$780,000 (FY13) and \$4.5M (FY15) that failed. As a result, the town was forced to make significant cuts, decrease staffing, and reduce town hall operations to four days/week.

Under the direction of the current town administrator, the town adopted conservative budgetary practices and explored new revenue streams, including broader tax base development and cost recovering user fee. In addition, town meeting approved the reorganization of the accountant's, treasurer/collector's, assessors' and information technology offices into a finance department under the leadership of a director, who served in a dual capacity as the treasurer/collector. With greater coordination and communication, the assistance of consultants, improved accounting practices, and establishment of policies and procedures, the material weaknesses finally cleared by FY15.

Over the years, the town has continued to make fiscal improvements. Annual operating budgets are balanced using only recurring revenues, a multi-year forecast is annually updated, and the town maintains a multi-year capital improvement plan. The town has shown signs of financial stability with healthy free cash certifications and a commitment to build and maintain its stabilization funds. Wareham also actively contributes to its other post-employment benefit (OPEB) fund, which has a balance of over \$3.3M.



Unfortunately, in the management letter that accompanied the FY23 independent audit by Powers & Sullivan, there are renewed concerns about the absence of regular reconciliations of cash and receivables between the treasurer/collector and accountant. In response to that citation and a \$70,000 cash variance, Wareham hired Roselli, Clark & Associates (RCA) to work with the town on its cash reconciliation procedures. In November 2024, RCA reported that the variance had been reduced by over \$18,000 and advised town officials to monitor it and consult with the external auditor and DLS on appropriate actions to write it off. RCA further advised that payments should only be released upon receipt of signed warrants and that the school department should provide the town accountant with monthly student activities fund reports with supporting documentation. At the end of August 2025, Wareham received its FY24 audit from CBIZ CPA, which acquired Powers & Sullivan in late 2024. In lieu of a traditional management letter, CBIZ provides a Schedule of Findings and Questioned Costs in the audit appendix, which again found a lack of regular cash and receivables reconciliations and wire payments made without warrant approval.

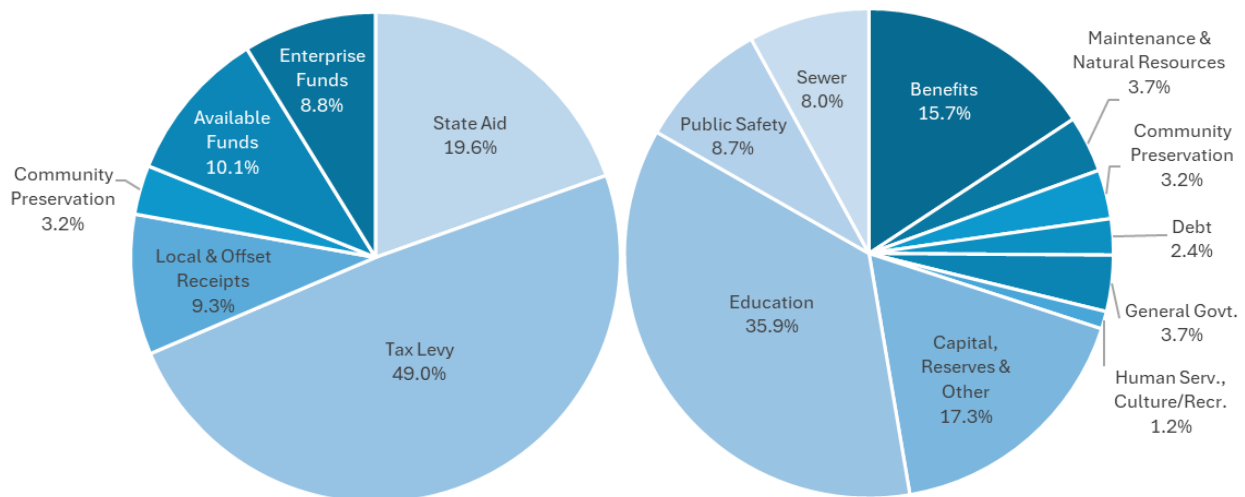
This management review's scope encompassed Wareham's government structure, fiscal planning, financial policies, information technology, and operational practices of the town's financial offices. The observations and recommendations in the report are based on interviews with elected and appointed officials, department heads, and municipal office staff. We reviewed town documents and financial data, including the town charter and bylaws, locally accepted statutes, special acts, annual budgets, warrant articles, tax recapitulations, balance sheets, receivable reports, revenues and expenditures, and independent audit reports.

COMMUNITY PROFILE

Wareham is located at the head of Buzzards Bay in southeastern Massachusetts. Originally known as the Agawam Plantation, it was incorporated as a town in 1739. It began as an agricultural and fishing community, grew into shipbuilding and eventually became a maritime and iron-related manufacturing and industrial center, aided by its 57 miles of coastline, powerful riverways, access to timber, and plentiful bog iron ore. By the mid-1800s, summer tourism and cranberry farms emerged as important economic sectors and helped to further develop the community. Today, Wareham is a predominantly residential community with some retail and service-based businesses and has a year-round population of 23,198 that nearly doubles during the summer months with the influx of second-home owners and vacationers.

Wareham's \$106.9M FY25 operating budget provides a wide range of municipal services. These include a full-time police force, emergency medical services, municipal maintenance department, natural resources department, library, and council on aging. Wareham has its own PreK-12 school district and is a member of the Upper Cape Cod Regional Technical School District. More than half of the community's properties have public sewer service, which is financed as a self-supporting enterprise fund, while fire and water services are provided by the Wareham Fire (c.178 Acts of 1907) and Onset Fire (c.292 Acts of 1895) districts. Wareham has also established a community preservation committee that makes recommendations on uses of the funding that is generated from a 3% surcharge on the real property tax levy for open space, historic resources, and community housing purposes, as provided in [M.G.L. 44B](#).

FY25 OPERATING BUDGET



Since 1977, Wareham has operated under a home rule charter that has been amended a few times by special acts or town meeting actions with subsequent voter approvals. An open town meeting functions as the town's legislative body that enacts bylaws, approves annual budgets and specific expenditures and authorizes debt. The five elected select board members serve alternating three-year terms, have overall responsibility for the town's general operations, and function as its chief policymaking body.

In the charter, Wareham has two financial advisory boards, the finance committee and the capital planning committee. The finance committee advises town meeting on financial and other related matters. It has nine members chosen by the town's appointing authority, which consists of the moderator, select board chair, and finance committee chair. As prescribed by charter, the town administrator, under the direction of the select board, submits the proposed operating and capital budgets, budget message, and supporting documents to the finance committee by February 28. The finance committee holds its budget hearings for all departments and boards on one day in March and prepares its recommendations on the omnibus budget, capital requests, and other warrant articles in a report advising town meeting. The finance committee also votes to transfer monies from its reserve to pay extraordinary or unforeseen expenditures and makes end-of-year budget transfers by July 15 in conjunction with the select board.

The capital planning committee (CPC) has seven members, including the town administrator, finance director, one representative each from the finance committee and planning board, and three members chosen by the town's appointing authority. A proposed charter change special act has been filed with the legislature to add the accountant as an eighth non-voting member. Per a recent bylaw update, the committee reviews construction, renovation, and improvements to buildings, grounds, sewer, and stormwater projects exceeding \$200,000, vehicles and equipment over \$100,000, and real estate acquisitions greater than \$250,000. The CPC then develops a multiyear capital improvement program and makes annual capital budget recommendations to town meeting.

By charter, the select board appoints a town administrator, who is the chief administrative officer responsible for managing daily operations, budget development, and human resource (HR) functions. Additionally, the administrator is the chief procurement officer, who approves both town and school purchases. He maintains a five-year revenue and expenditure forecast to identify challenges, analyze different scenarios, and budget sustainably for the future. His office includes an assistant town administrator/HR director, project coordinator, and benefits coordinator. With a FY17 Efficiency and Regionalization Grant, Wareham created a shared HR department that supports both town and school employees. The grant helped the town to pay for trainings, an upgrade of its payroll software to automate the management of compensated absences, and detailed job descriptions.

At the 2013 annual town meeting, voters approved the creation of a finance department that includes treasurer/collector, accountant, assessing, and information technology divisions. Since then, it has been headed up by a finance director-treasurer/collector. He had originally been hired as the director of assessment 30 years ago and in 2003 was appointed as Wareham's first combined treasurer/collector.

To manage financial activities, the finance department uses a combination of software products, including Microsoft Office, Harpers Payroll Services' PayrollForward, and VADAR Systems, which is an enterprise financial management system. The assessing office uses the Vision computer-assisted mass appraisal (CAMA) system for real estate and personal property and CAI Technologies AxisGIS for the assessors' maps. Departments throughout town use VADAR to run budget reports and enter departmental receipts.

In addition to the finance director, an assistant treasurer/collector, two bookkeepers, and a clerk round out the treasurer/collector's office. They are responsible for processing property tax quarterly, and these incorporate betterments, as well as charges and taxes from the Onset and Wareham fire districts. The office also processes sewer and trash bills semiannually, motor vehicle and boat excises annually, and municipal lien certificates throughout the year. Payments are received by mail, lockbox, internet, in person, and from escrow services, which are posted by office staff into VADAR's collections applications. The office issues demand notices to delinquent accounts, warrants outstanding motor vehicle excise to a deputy collector, transfers subsequent taxes on existing tax title accounts, completes new tax takings, and holds auctions for land of low value and tax-foreclosed properties. The department also maintains a cash book, handles departmental turnovers, makes deposits, makes bank transfers to fund warrants, reconciles cash, receivables and payroll reports, invests funds, and administers debt.

The accountant was hired by the town in 2010 and was promoted to her current position in 2013 after serving as the assistant accountant. She has an assistant accountant, who has worked for the town for a year and a half and was promoted to her current position in January 2025. There is also a department assistant hired in March 2025. The accountant maintains the general ledger, oversees the processing of vendor invoices and payroll submissions, and authorizes warrants for the select board's approval. The accountant monitors budgets, coordinates monthly and year-end closing procedures, and prepares schedules for the independent auditor.

An elected, five-member board of assessors is responsible for developing assessment policy, approving final values, assessments, and tax and excise commitments, and acting on abatement and exemption recommendations from the director of assessment. Hired in 2014, the director is under

the administrative direction of the finance director and has received her professional Massachusetts Accredited Assessor (MAA) designation from the Massachusetts Association of Assessing Officers (MAAO). Among her responsibilities, she oversees assessment administration, manages day-to-day operations, and supervises an assistant assessor/data collector and two clerks. The office conducts permit, sales and abatement inspections, maintains the town's assessment records, values real and personal property, calculates new growth, participates in the annual tax rate setting, and generates property tax, excise, and betterment commitments. The office contracts with Vision Government Solutions to conduct revaluations, interim year adjustments, and cyclical data collection on all parcels, and contracts with Real Estate Research Consultants (RRC) to collect and value new and reinspection of existing utility and personal property accounts.

The information technology (IT) director has been employed by the town since 1988 and has a staff of three, two network administrators and a technology support specialist. They are responsible for developing, maintaining and securing the town's IT systems as well as the school department's financial software. They manage on-site and virtual servers, monitor firewalls and information security, maintain network operations, hardware, software applications and data, provide user support and training, and make recommendations on new acquisitions for town departments. In addition, IT handles phone systems, emergency call boxes, cellular phones, GPS equipment, internet, email, websites, audio\video, and video surveillance systems.

After 12 years as the finance director, the treasurer/collector is retiring, and Wareham has advertised for a new treasurer/collector. The town administrator is planning on having both the retiring and new officers serve for a brief overlapping period and will determine who will serve as the finance director at a later time. As the town is entering this transitional time, we offer the following recommendations to officials and residents to consider as they work to best position the town going forward.

RECOMMENDATIONS

1. Codify the Finance Department

We recommend that the town codify the finance department's consolidated divisions and finance director's oversight and coordination responsibilities. As allowed by Section 6-3 of the Charter, town meeting approved the reorganization plan. Because these offices already fell under the town administrator's management, this action was sufficient to accomplish the reorganization; however, it has never been codified in either the charter or bylaws.

In addition, the town may want to explore consolidating the town's and school's finance offices. Wareham has already combined the town and school procurement and human resources responsibilities. By centrally consolidating the two financial departments, there is an opportunity to streamline activities, strengthen financial management controls, eliminate duplicative efforts and maybe, to some extent, reduce expenses.

Under this merger, the school business manager and staff from the school business office would join the town's finance department. The new department would have the capacity to manage all school accounting activities, develop annual school budgets, administer transportation, facilities, and food services, and monitor school grants and special funds. Following the Barnstable consolidated finance department model, the school business administrator would maintain a trusting, confidential relationship with the school superintendent and other officials. If pursued, to ensure the continuity of this arrangement, we recommend that town codify it in the charter.

2. Increase the Frequency of Tri-Board Meetings

We recommend the town's policy boards—select board, finance committee, and school committee—hold joint meetings at least quarterly. Following a period of fiscal challenges and staff turnover, in 2011 the town modified its charter to require an annual review and discussion of the proposed school department budget at a meeting of these three boards, with the superintendent, school business manager, town administrator, and finance director also in attendance.

This annual meeting is important to coordinate decision making about resource allocations and provides an opportunity for public participation. Expanding it to multiple meetings throughout the year will prove valuable as well. The meetings should begin with the town administrator and finance director presenting comprehensive financial information on the prior year's performance, year-to-date activities as they relate to benchmarks, budget process, formal policies and other concerns as

they come up. Meeting together as group will ensure that all these officials hear the same information at the same time and prevent misunderstandings. It is an opportunity to assess the progress of short- and long-term planning efforts, provides ample opportunities to discuss issues and ask questions, and helps to build collaboration and cohesiveness among the boards.

3. Turn Over All Revenues Weekly

We recommend that the treasurer/collector provide the accountant with weekly schedules that report all processed revenues for the period. Generally, the treasurer/collector provides the accountant with a weekly schedule of the departmental receipts that have been turned over but only reports the office's tax and excise revenues in biweekly schedules. As a core responsibility of the treasurer/collector, any delays in reporting receipts impact the activities of the accountant's office and prevent prompt reconciliation of cash. This situation hampers the timely revenue analyses needed for budget projections and it also inhibits the ability of officials to take any necessary midyear corrective actions when needed, which if delayed could be problematic.

We further recommend that the treasurer/collector's office submit to the accountant the final schedule of processed revenues for the month shortly after each month-end. Typically, this schedule would include investment income from bank statements and other revenues the treasury receives directly, such as state revenues and grant funds. Sometimes these other revenues are not readily identifiable, and the treasurer/collector must email the deposit transmittal information to departments town-wide with the hope that one of them will claim the funds. The treasurer/collector does not close out any month until after all receipts have been definitively identified, and this can delay the month-end schedule to the accountant for weeks or months at a time.

As an alternative, departments should be given two business days to respond. After that time, the treasurer/collector should record any state or grant receipt that remains unclaimed as miscellaneous revenue, so that the month's activity can be closed completely and timely. If a department head recognizes the revenue later, then documentation should be presented to both the treasurer/collector's and accountant's offices. If deemed acceptable, the accountant would make a journal entry to correct the general ledger and retain the documentation for the auditor.

4. Reconcile Cash and Receivables Every Month

We recommend the treasurer/collector and accountant make monthly cash and receivables reconciliations a top priority, happening shortly after each month's closing and resolving any variances. Despite the revelations in the FY23 audit and consultant work performed by RCA, we found

that there continues to be delays in revenue reporting and reconciliations. The treasurer/collector and accountant must return to performing timely monthly reconciliations. Reconciliations are a fiduciary obligation and critical financial controls that are essential for protecting town assets, preventing fraud, and ensuring accurate financial reporting. As each month's reconciliations are completed, the town administrator should receive a report of the results.

5. Reconcile Monthly School Expenditure Reports

We recommend that the accountant's office and school business office communicate monthly to reconcile their respective records. Each week all departments submit vendor bills with signed coversheets and supporting documentation to the accountant, who reviews and verifies each expense is lawful, justified, and that funding exists before being placed on the warrant. Sometimes the information provided is insufficient for the accountant to make these determinations, so the accountant's office calls the department to resolve it before closing the warrant Tuesday afternoon. The accountant then provides the treasurer/collector with a written statement of any disallowed or refused items and returns the invoice submissions to the departments with the reason attached (e.g., insufficient funding, wrong amount, no contract/quote), so that the issue may be corrected and resubmitted. At the end of each month, the accountant's office notifies all departments that the monthly expenditure report is complete and requests that they review and reconcile it with their internal records. Department heads are instructed to electronically respond that they agree or provide documentation if there are variances.

Unlike the other departments, the school business office has a separately licensed VADAR system to maintain its general fund budget, special revenues and grants. It creates its own payroll and vendor warrants in its VADAR, the business manager transmits them electronically to the accountant, and hard copy coversheets and supporting documentation are delivered to town hall. Following protocol, the accountant's office reaches out to the school business office regarding any questions or missing documentation. While some issues are resolved, others cause items to be removed from the warrant and returned to the school department for correction that delays the eventual payments. At month's end, the school department does not respond to the request to confirm its VADAR records agree or not with the accountant's general ledger. Any differences are reportedly addressed at the end of the fiscal year with journal entries. The FY23 audit found that the accountant posted a significant number of manual journal entries to the general ledger, predominantly in the school grant funds. Going forward, the school department should review the internal records of its budget, special revenue, and grant accounts with the accountant's general ledger balances monthly so that variances are identified and corrected timely throughout the year.

6. Track Leave Time Balances for School Employees in Harpers

We recommend that officials prioritize the centralization of school employees' leave time balances in the PayrollForward application and update the module to handle contractual buyback provisions. The system has the capability to accrue, debit, and report compensated absence balances and provide employees with their available leave time details on pay advices. For years, the auditor has recommended in management letters that the town centralize the management all leave balances in the payroll database and work with Harpers so that its system can handle the benefit stipulations that require manual adjustments. Since hiring the assistant town administrator/human resources director, Wareham has centralized sick and vacation information in PayrollForward for all offices except the school department.

Under the Governmental Accounting Standards Board's [Statement 101](#), the accountant must annually report the town's liability for compensated absences (i.e., accrued but unused leave time). On the FY24 audit financial statements, Wareham's combined liability for compensated absences in the general and enterprise funds is more than \$2.4M. This reflects the obligation of the town to compensate employees, upon separation, for all or portions of their sick and vacation time earned but not taken. It represents a future liability that can only be determined and planned for with proper procedures for the collection and maintenance of employee payroll information. To fully automate and ensure an accurate estimate of this liability, it is necessary to include the compensation and accrual rate data for school employees in addition to the data already being tracked for town employees. We therefore encourage officials to take the necessary actions to resolve this longstanding management letter issue.

7. Consider Biweekly Payroll

Town employees are currently paid weekly. An increasing number of employers in both the public and private sectors, including the Commonwealth, compensate employees on a biweekly basis. Although this change will require collective bargaining and a 90-day notice to employees, paying employees every two weeks, or 26 times per year, reduces processing times, saves money, simplifies reconciliations, and frees up time for staff to work on other tasks. We suggest contacting a community that has made this change to inform the process and develop employee communications.

8. Review Revolving Funds

We recommend the town review its revolving funds to ensure they comply with the legal purpose and authorized use requirements of [M.G.L. c. 44, § 53E½](#) and that the bylaw accurately reflects town

meeting actions ([Bulletin 2017-01B](#)). All revenue is general revenue and should be deposited into the general fund unless another law provides for alternate treatment. With a 53E½ revolving fund, the fees paid to a department in exchange for providing a particular, nonobligatory service or program are accounted for separately from the general fund and may be spent to support the same service or program without appropriation.

The MA Attorney General's (AG) office last reviewed the Revolving Funds bylaw (Division I, Article VI, Section 4) in 2018. The result was a letter from the AG's Office directing the town to refer to DLS' published guidelines and to consult with town counsel. To help ensure the town's revolving funds comply with statutes, we offer the following guidance:

- Avoid comingling revenues from donations, gifts or grants – Of the 13 revolving funds listed in the bylaw, six list fund raising among their stated revenue sources. All contributions, donations, fundraising, and gifts must be deposited into gift funds, while grant monies from governmental entities, private individuals, and organizations are to be separately kept in special revenue funds. Like revolving funds, these are also earmarked for specific purposes and spent without appropriation (M.G.L. [c. 44, § 53A](#) or [c. 71, § 37A](#)).
- Include only receipts charged in connection to the particular, voluntary purpose — Under 53E½, each revolving fund is established in connection with the operation of programs or activities that generate fees, charges, or other receipts to support all or some of the expenses of those programs or activities. The 2023 town meeting article to create a Playground Revolving Fund cited as its revenue sources as only donations and grants, neither of which may be deposited to a revolving fund. In the absence of any revenues from fees or charges for a service or program, this does qualify as a revolving fund. In addition, there are two revolving funds, Library and Code Enforcement, that list fines among their revenue sources. Because fines are not program receipts, they should not be deposited into revolving funds.
- Delete the duplicate fund listed in the bylaw – In April 2018, annual town meeting created the Tremont Nail Factory Buildings and Grounds revolving fund with a \$50,000 spending limit. In April 2019, town meeting voted to increase the fund's annual spending limit to \$500,000 and also added as authorized uses of the funds the payment of debt service and repayments to the Community Preservation Fund (CPF). Instead of updating the information on the original fund in the bylaw, a second, duplicative fund was listed. The town should delete the first Tremont Nail listing with the \$50,000 limit. We also note that the DLS Municipal Finance Law Bureau has opined that the repayment to CPF is not an allowable expense.
- Update the bylaws with actions that have occurred since FY23 – The General Bylaws on the town website has a last revision date of June 2023. In April 2023, Wareham established two more revolving funds, for the Little Harbor Golf Course and the Decas Facility. Annually, town meeting has approved their spending limits at \$1,000,000 and \$750,000, respectively, but the Revolving Funds bylaw does not include them. Furthermore, it does not appear that the town clerk has submitted them to the AG's Office for review and approval. Whenever a town adopts,

amends, rescinds or otherwise deletes its general bylaws or zoning bylaws, within 30 days of adjournment of town meeting, the town clerk is required to submit them to the AG's Municipal Law Unit for review and approval in compliance with [M.G.L.c. 40, § 32](#).

- Change in Spending Limit – In addition, for FY26, town meeting increased the Code Enforcement revolving fund's spending limit from \$75,000 to \$100,000, but the bylaw still says \$75,000.
- Adopt a separate bylaw for the tax title revolving fund - The unique statute that authorizes the establishment of a tax title revolving fund, pursuant to an adopted bylaw, is [M.G.L. c. 60, § 15B](#). Wareham's bylaw incorrectly lists its tax title revolving fund with the 53E½ departmental funds. The tax title bylaw may establish an annual expenditure limit, but that is not required and there is no requirement for town meeting to annually reauthorize the fund's spending limit ([IGR-2016-101](#)).

9. Establish a Deputy Collector Account and Pay Fees by Warrant

We recommend that the deputy collector prepare a turnover report for the town of all amounts collected and deposited into the community's deputy collector bank account at least weekly and that the town pay the fees by warrant. Wareham contracts with PKS Associates to collect delinquent motor vehicle excise payments. Under the current practice, PKS delivers a detailed turnover report and check to the treasurer/collector, which the staff reviews and deposits in a town account. The check presented is not from a town account, and the total turnover report and check amount are not in agreement because PKS Associates retains the deputy collector and warrant fees. The deputy collector may not receive checks for tax payments that are made out to the business nor endorse any instrument payable to the town. In addition, a deputy collector may not deposit municipal funds in a private bank account, nor may the company maintain a personal bank account in the name of a community ([M.G.L. c. 60, § 92](#)).

To strengthen financial controls and be consistent with best financial practices, Wareham should establish a bank account for the deputy collector to make all deposits. Additionally, when presenting the weekly turnover report, the deputy collector should provide an invoice for service fees to be processed through the vendor warrant. While this will slightly delay payment, all vendors should be treated equally with their payments routed through the proper verification and authorization processes.

10. Address Tax Title Balances

As of June 30, 2024, there are 640 parcels in tax title, which collectively owe more than \$3.7M including fees, interest and other charges. The treasurer/collector should review these accounts and

develop a plan to reduce their number and outstanding amounts. To those ends, we offer the following advice.

- Review accounts—In the tax title list, we found one owner of record is the Town of Wareham, one foreclosed parcel that was actioned off and has a \$0.11 balance, three accounts with no street address, and a few with map/lot references that no longer exist in the assessors' database. The treasurer/collector should work with the assessors to verify the accuracy of these accounts and may have to seek 8 of 58 abatements from the Commissioner of Revenue as needed.
- Contact new owners—A comparison of the tax tile list against the assessors' database revealed that some properties have been sold. Because real estate taxes are assessed to the owner of record of the property as of January 1 before the start of the fiscal year, the subsequent owners may not have received the tax bills in the previous owner's name and may not be aware of the taking on the property for which they are responsible. Reaching out may help resolve some of the balances. and, if the current owners are not cooperative, the treasurer/collector should pursue foreclosures or other collection remedies.
- Pursue land of low value foreclosure—In 2018, Wareham applied for land of low value foreclosures on almost 200 parcels. After an initial review, MFLB sent correspondence to the treasurer/collector's office indicating there was missing information, discrepancies between parcel record information and supporting documents, and/or eligibility issues. It appears that no follow-up work was done. For applications with a current assessed value less than \$28,108 for calendar year 2025, the treasurer/collector should review and update these files for resubmission and reach out to MFLB for further guidance as needed.
- Initiate foreclosure procedures in Land Court—Using legal services, the town should demonstrate to taxpayers that it is serious about pursuing delinquent amounts. Once foreclosed through Land Court decrees or the low value administrative process, the town can either auction the foreclosed parcels to recover the taxes and interest owed or preserve them as town-owned land.

11. Update the License Denial, Revocation and Suspension Bylaw

In 1994, town meeting adopted a bylaw under [M.G.L. c. 40, §57](#) giving Wareham the authority to deny, revoke or suspend any local license or permit to any person delinquent for more than 12 months in the payment of taxes, fees, assessments, betterments, or other municipal charges. Per the bylaw (Division IV, Article IV), the collector distributes an annual list of delinquent taxpayers to the license- or permit-granting departments, boards, and committees, which then carry out the denial, revocation, or suspension actions. As a part of the Municipal Modernization Act in 2016, the enabling statute was amended to allow the collector to report outstanding charges existing for less than 12 months and to do so more often than annually, provided that the town's bylaw is updated

accordingly. Therefore, we recommend the town meeting revise its bylaw to reflect the change in the law.

12. Considerations if Contemplating New Financial Management System

Wareham has been using the VADAR System since 2003. Reportedly, it has not had any upgrades or improvements, and officials have expressed the possibility of exploring with a different enterprise management system. Currently, the town has \$1M estimated in the capital plan for FY29. If the town does opt to investigate other systems, we offer in the Appendix a guide to converting to a new financial system. Of particular note, we recommend that the town review and construct one chart of accounts for both the town's and school department's purposes, ensuring all the town's financial transactions reside on one system. The chart of accounts should be designed to assist officials in collecting, organizing, and communicating financial data and performance through management reports that provide insight for informed decision-making and streamline the annual submission of Schedule A to DLS and the End of Year Financial Report to the Department of Elementary and Secondary Education.

APPENDIX

Steps to Consider when Converting Financial Management Systems

Purchasing a new financial management system takes a team effort—internal staff, the software vendor, and potentially specialized consultants—to plan and execute a software conversion efficiently and effectively, while also performing ongoing daily financial office work. When deciding such a move, the community should consider the following.

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

Create a Timeline: Work with the vendor or consultant to develop an implementation schedule that balances ongoing operational needs, while allowing adequate time for the conversion and enough training for each module. Factors to consider are the services offered by the vendor, time requirements, how much data will be brought into the new system, and an allowance to reconcile the data across the two systems. 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.

Review Chart of Accounts: Review the chart of accounts to make sure that it is designed to meet the uniform standards for financial reporting, budgeting, and accounting. Work with the vendor and external auditor, if applicable, to make sure the chart of accounts provides for a comprehensive, flexible, and systematic arrangement of accounts and adequate levels of detail for use in recording and reporting financial transactions, programs, and activities.

Research/Close Older Accounts: Review all accounts with department heads to determine which accounts should be closed prior to converting to a new financial management system. This should be a collaborative effort between the accounting officer and the finance director.

Prioritize Essential Modules: Identify modules that should be implemented and tested first to ensure they are fully functioning sooner than later. Key among these is revenue entry to enable independent recording and tracking of revenue transactions and the payroll system to record time and attendance, code and calculate payroll types, and track accrued absences centrally and accurately.

Require Conversion Documentation: Develop a detailed crosswalk of accounts, documenting old and new account structures, as well as prior system and new system balances. The crosswalk

should be developed before the conversion begins and updated as any changes are made during the process. This documentation is important with a change in the chart of accounts and closing of older accounts.

Schedule Training: Make sure initial and ongoing training is scheduled. 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.

Confirm Sufficient Funding: The project budget should include supplemental funds for potential change orders, unforeseen conversion issues, staff training, and required post-conversion support not covered by the original contract. An unfinished conversion is not a successful conversion.

Ongoing communication with the vendor following the conversion is important. The ultimate success of any product depends on the users' ability to use it as expertly as possible. 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 can meet the intended goals of the community to streamline financial management activities for more efficient operations.

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