TOWN OF WARREN

FINANCIAL MANAGEMENT REVIEW | A COMMUNITY COMPACT CABINET INITIATIVE

MAY 2023



DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

PREPARED BY:

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Senior Deputy Commissioner

May 4, 2023

Board of Selectmen
48 High Street
P.O. Box 609
Warren, MA 01083

Dear Board Members:

I am pleased to present the enclosed financial management review for the Town of Warren, completed as part of the Community Compact Cabinet program, which strives to create clear mutual standards, expectations, and accountability for both the state and municipalities. 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,



Sean R. Cronin
Senior Deputy Commissioner

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INTRODUCTION

At the request of the board of selectmen, the Division of Local Services' (DLS) Financial Management Resource Bureau (FMRB) completed this financial management review for the Town of Warren. This project was the result of the Community Compact Cabinet (CCC) initiative, whose goal is to encourage municipal best practices promoting efficiency, accountability, and transparency.

The Town of Warren is in a transitional phase. When the community first applied for a CCC project, it was interested in capital planning assistance because of its limited resources and its identified needs. However, due to a combination of issues including the COVID-19 pandemic, a complete turnover in the three-member board of selectmen, and other office vacancies, the challenges facing the town were expanding. With the increasing complexities dealing with financial and operational matters, town meeting voted to create and fund a town administrator position in the spring of 2021. In October 2021, Warren hired its first administrator, who barely served two months before resigning. The position was readvertised, and the current administrator was hired in March 2022.

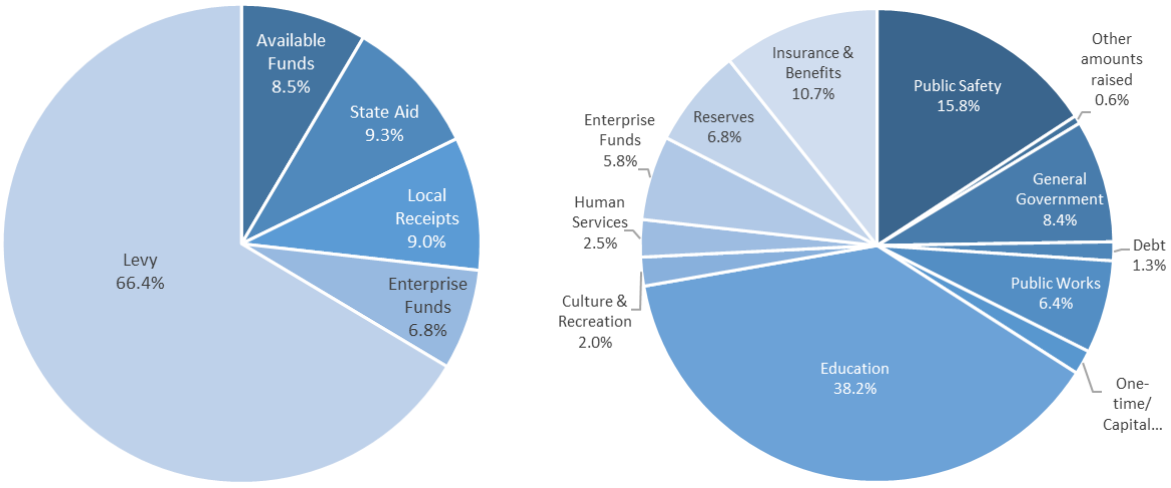
Based on these factors and after conversations with the new board of selectmen, the focus of this project shifted to a financial management review, which we believe will better assist Warren officials as they evaluate the town's financial management practices, operations, and organizational structure. 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 town 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

Warren comprises 27.6 square miles and has a population of 4,975. Located in Worcester County adjacent to Hampshire and Hampden Counties, the town is bordered by Ware, West Brookfield, Brookfield, Brimfield, and Palmer. It was part of Brookfield until incorporated as Town of Western in 1741, though there was confusion over the name with the Town of Weston, so it was renamed Warren in 1834. With proximity to Routes 20 and 9, the Mass Pike, and freight railroad service, the town's history is a rich mixture of agriculture, textile mills, and industrial manufacturing. Today, it is primarily residential and within commuting distance to the Worcester and Springfield metropolitan areas.

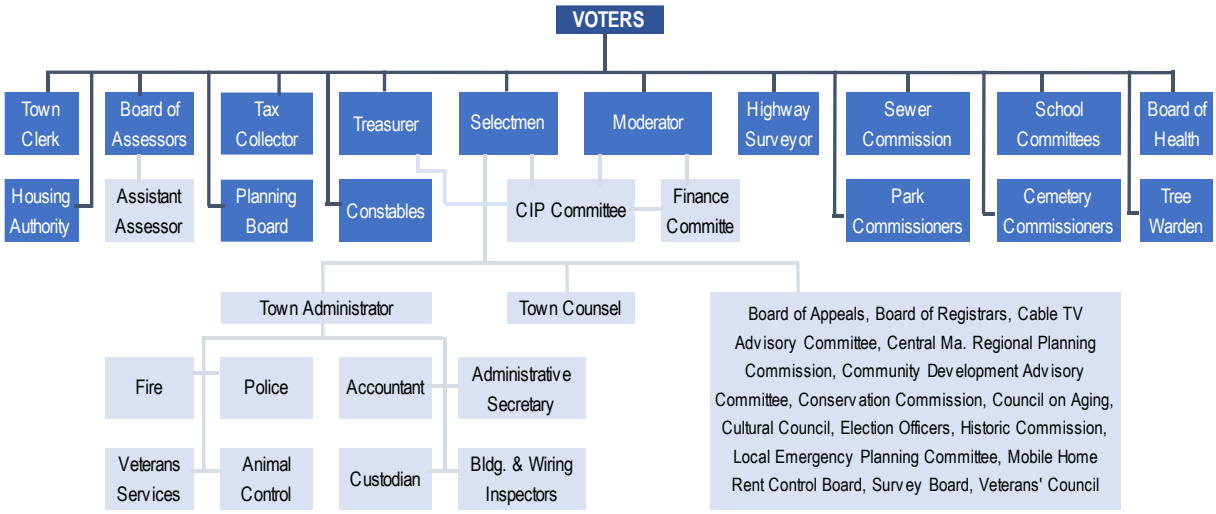
Warren's $12.94 million FY2023 budget provides a wide range of municipal services. These include a full-time police force, a combination of full-time and on-call fire department, ambulance service, a highway department, two libraries, and council on aging. Public education is provided through the Quaboag Regional School District that has an elected 12-member board, which is split equally between the Towns of Warren and West Brookfield. Some Warren residents have sewer service that is run as an enterprise fund and overseen by an elected sewer commission, while water service is provided by two independent water districts established by special act, Warren (c.390 Acts 1920) and West Warren (c425 Acts 1931).

WARREN FY2023 BUDGET



Warren operates under an open town meeting form of government with an elected three-member board of selectmen that also serves as the personnel board. Board members serve alternating three-year terms, have overall responsibility for the town's general operations, and function as its chief policymaking body. Town meeting functions as the town's legislative body that enacts bylaws, approves annual budgets and specific expenditures, and authorizes debt. In addition, Warren has many separately elected boards and officials with no reporting relationship to the selectmen as seen in the organizational chart below.

WARREN ORGANIZATIONAL STRUCTURE



The tax collector and treasurer were first elected in 2014 and 2017, respectively. Each has a part-time assistant, but the treasurer's assistant position was vacant for four months this fiscal year, which left the office without coverage in her absence. The tax collector processes property tax bills quarterly, motor vehicle excises annually, and municipal lien certificates throughout the year. She receives payments by lockbox, mail, over the counter, and from escrow services, which are posted in the Point Software application. The collector issues demand notices to delinquent taxpayers, warrants outstanding motor vehicle excise to a deputy collector, transfers subsequent taxes on existing tax title accounts, and completes new tax takings during the following fiscal year.

The treasurer manages cash, processes the weekly payroll using Harpers Payroll Services, oversees sewer billing and collections, and administers employee benefits. Using the services of an attorney, the town has foreclosed some tax title accounts and triggered many taxpayers to pay in full tax title balances prior to an auction that assigned several tax title accounts to the highest bidder. The tax

collector and treasurer attend professional development and training and have received their respective professional designation from the Massachusetts Collectors and Treasurers Association.

The assessing office is managed by an elected three-member board of assessors who employs an assistant assessor. The office is responsible for valuing real and personal property, calculates annual new growth increases in the community's levy limit, participates in setting the annual tax rate and submitting the tax recap, and generates property tax and excise commitments for the tax collector. The office contracts with Bishop and Associates to conduct revaluations and interim year adjustments, some data collection, and valuation of personal property accounts. Since FY2017, there has been significant turnover in the board membership along with five individuals serving in the assistant assessor's position. The most recent change occurred in December 2022, when directly after setting the FY23 tax rate, two board members and the assistant assessor resigned. The selectmen appointed two interim board members in January and they both are running for the positions this spring. The assessors appointed a new assistant assessor in February. One of newer board members previously served on the board and has years of experience as an assessing director in other communities, which will be very helpful to the new assistant assessor.

Warren's accountant has worked in the town since 2018 and was appointed to her current position in 2020. Her predecessor was then named the part-time assistant. As town accountant, she maintains the general ledger, processes vendor invoices, and reviews payroll submissions prior to the selectmen's approval of the warrants. The accountant submits timely reports to DOR and prepares schedules for the independent auditor. Monthly, the accountant reconciles cash, tax title and foreclosure account balances, and sewer receivables with the treasurer, tax and excise receivables with the collector, and the overlay balance with the assessors. She is attending professional development and training courses to be a Certified Government Accountant and Public Purchasing Official.

The financial offices have Microsoft Office applications and use a variety of specialized software. The assessors use Patriot Properties' AssessPro computer assisted mass appraisal (CAMA) system for real estate and personal property and CAI Technologies AxisGIS for the assessors' maps. The accountant's office uses a standalone computerized fund accounting system, Lawrence Braverman Associates (LBA). In addition to Harpers Payroll Services, the treasurer uses excel spreadsheets to maintain her cash book and manage the sewer account billing and collections. The tax collector's Point Software was acquired by Quality Data Service, Inc. and is operational until July 1, 2023. Warren obtained a FY23 CCC IT Grant with the goal of acquiring a fully integrated financial management system and recently selected Vadar Systems.

Warren has two standing advisory committees. The first is a five-member finance committee that is statutorily required (MGL 39:16). In Warren, it is appointed by the moderator and advises town meeting on financial and other matters. Annually, the selectmen and finance committee hold separate hearings and then meet jointly to review the budget and other articles with the goal of reaching consensus for town meeting. The second is the capital planning committee (CIP) that the town locally adopted (MGL 41:106B). It is comprised of a selectmen, finance committee member, treasurer, and two registered voters appointed by the moderator. The committee reviews capital requests and projects that are greater than $5,000 and have a useful life of at least three years, develops a five-year capital plan, and recommends the annual capital budget based on available town funds. While town meeting regularly transfers free cash into its general and special stabilization funds for its anticipated capital needs, these resources are limited, and the community uses them prudently. Unfortunately, at the end of FY19, both committees had mass resignations, leaving the selectmen alone to guide the town until the finance committee was reconstituted during 2021 but CIP remains inactive.

Established in 2003, Warren also has a five-member community development advisory committee (CDAC). It coordinates with the regional planning agency to secure and monitor grants funded through the Massachusetts Department of Housing and Community Development Block Grant Program (CDBG) that take into consideration a community's size, need, and income eligibility. As a relative indicator of wealth, Warren's per capita income is $21,221 or 44.2% of the $48,030 statewide average, and its per capita equalized valuation (EQV) of $86,490 is 42.8% of the state's $202,012 average. As such, Warren qualifies for these competitive grant programs that help make needed repairs and improvements to public facilities, roads, and utilities, expanding economic opportunities for the town, and provide housing rehabilitation assistance, ensuring a suitable living environment for low- and moderate-income residents.

Over the last couple years, Warren has further benefited from multiple COVID-19-related funding programs, most notably the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the American Rescue Plan Act (ARPA). As part of ARPA, the town has received $1.56 million from the Coronavirus Local Fiscal Recovery Fund that has enabled officials to address a list of capital projects and purchases it otherwise did not have resources available at this time. Uses of these funds include the public safety radio infrastructure, cruisers, a dump truck, a sand/salt computerized mixture system, the sewer grit screw replacement project, defibrillators, a senior center dishwasher, and a keyless entry system for the Shepard Building.

By early 2021, Warren had endured many challenges with vacancies and turnover in town boards, impacts from COVID-19, limited resources, and growing complexities of municipal government. It was

at this point that Warren, like many smaller communities across the state, recognized the advantages, value, and need for appointing a full-time administrative professional to serve as the community's point person. Consequently, at the 2021 annual town meeting, voters approved creating a town administrator position responsible for overseeing budgetary, financial, and personnel administration activities of the town.

In turn, the selectmen adopted a job description. The administrator will serve as the chief administrative officer, direct human resource functions, prepare a balanced budget proposal, and assist and advise the selectmen to discharge duties of their office. Over the last year, the town administrator has been working to meet the board's expectations and working with other officials to integrate his role in longstanding practices. He monitors daily operations, coordinates with separately elected offices, and keeps the selectmen informed. He worked with the sewer department to hire a qualified licensed operator, who is now addressing system improvements and quality control, and he is working on a temporary police station potential while the town simultaneously explores constructing a public safety building. He created a budget calendar and met with each department to review their budget and capital needs prior to developing a balanced budget proposal for the selectmen's and finance committee's review. He also collaborated with the financial offices to select an integrated financial management software system that will be a team effort to implement. In view of this new position and all the challenges the town continues to grapple with, we offer the following recommendations to officials and residents to consider as they work to best position the town going forward.

RECOMMENDATIONS

1. Appoint a Government Study Committee

Given Warren's decentralized governmental structure and in concert with recent turnover in various staff and board members, the town should consider a complete review of its organizational structure with a focus on improving overall accountability, coordination, and efficiency in government. The town already has taken the initial step by establishing a professional administrator and it has raised the notion of consolidating multiple operations into a public work department under a professional director. Therefore, we suggest the board of selectmen appoint a government study committee to evaluate the current structure.

As a matter of best practice, the committee should be made up of individuals with varying backgrounds, who will approach the study as an open fact-finding mission without any predetermined agenda. They should interview committee members and department staff, survey residents, and investigate other peer community organizational structures as to how they were constructed and adopted. A review of communities comparable to Warren shows that all have a professional administrator, the vast majority have a combined and appointed treasurer/collector, and half have consolidated public works departments (see Appendix). Through this process, the committee would find what currently works well and worth preserving and what changes should be considered. At the completion of its review, the committee would report its findings and recommendation to the selectmen to consider and potentially have town meeting act on.

2. Codify the Town Administrator Position

The town administrator's position exists based on a vague one sentence article approved by town meeting that has not been integrated into the town's bylaws. To ensure operational and financial management responsibilities of this new position are clear, the town should formalize the town administrator's role and responsibilities in a bylaw.

At a minimum, a bylaw should assign the board of selectmen the authority to appoint the position, detail a screening and selection process for filling vacancies, provide a process for removal, and require the selectmen to annually evaluate the administrator's performance. It should enumerate in clear language the position's duties, supervising departments under the board of selectmen, coordinating interdepartmental activities, and overseeing daily operations, but it cannot delegate any statutory duties. The administrator's role should incorporate the budget process, capital planning, revenue and expenditure forecasting, policy research and analysis, human resources oversight,

contract negotiations, and procurement. A special act or charter would be needed if the town desired to grant a broader degree of authority or delegation of statutory duties to the administrator, such as appointment authority or management responsibilities over all departments, staff, and activities.

The absence of, at least, a clear bylaw can create confusion as to the extent of the town administrator's responsibilities and legal authorizations. If the town were to have a vacancy, it should be noted that professionals who seek employment as administrators are most attracted to communities that have bylaws, special acts, or charters with well-defined duties and expectations for the position.

3. Conduct a Comprehensive Bylaw Review

We recommend that the town perform a comprehensive review of its bylaws. We found that the town's current published bylaws are sparse and incomplete. A strong set of bylaws establishes a formal framework of codes, policies, and procedures under which town government operates. The bylaws should identify and describe the membership, terms, responsibilities, and relationships of all appointed and elected officials, departments, and permanent committees and boards.

Among the few bylaws, two speak of the finance and capital planning committees. The former establishes the appointment of five members and their terms but no mention of their statutory advisory role or the budget process, while the latter identifies the local officials and appointment of two voters, terms, and outline a comprehensive capital budgeting process. Also of note, the Attorney General Municipal Law Unit's advised the town in 2017 that its cable advisory committee revolving fund was not permitted, but town meeting has not corrected this. Monies received and spent for cable television public, educational and governmental (PEG) access facilities and operations may be deposited in either an enterprise fund (MGL 44:53F½) or a receipts reserve fund (MGL 44:53F¾), which are local acceptance statutes (Informational Guideline Release (IGR) 16-102).

Bylaws play an important role in informing and empowering municipal officials and employees as well as residents. Well thought-out language not only creates clarity of purpose but strengthens confidence in government. The board of selectmen should appoint a bylaw review committee to update and expand the bylaws. In addition to the previously recommended town administrator position, the bylaws should be expanded to include the annual budget development process and include special acts of the town and adoption of general enabling laws in separate sections or an appendix. A complete set of general, personnel, and zoning bylaws should be available on the town's website, updating them annually after receiving the Attorney General's decisions.

4. Combine the Treasurer and Positions

We recommend that the collector and treasurer positions be combined and appointed. As an appointed position, the town can establish minimum qualifications for the job to pull from a pool of candidates with strong professional credentials and relevant experience best suited for the office. Because there are so many parallels in responsibilities of these offices (e.g., collecting, counting, posting, depositing, and reconciling receipts), communities are combining the collector's and treasurer's operations to improve efficiencies and cash management accountability. To consolidate the positions, a vote of town meeting and acceptance by the voters at an annual town election are both required. This recommendation reflects our opinion that consolidating these offices would provide better coverage based on service demand (i.e., payroll, employee benefits, property tax and other collections) in the event staff is out for a brief or extended period.

5. Establish a Financial Management Team

While the town administrator speaks with financial officers on matters, there are no regular meetings of the entire group. When a financial management team meets at least monthly, the town administrator is better able to disseminate important information, monitor ongoing financial operations, and oversee adherence to key procedures. Financial teams also reinforce institutional continuity during times when officers leave their positions.

We recommend the town establish a financial management team through a bylaw that identifies the team members as the town administrator (serving as chair), accountant, treasurer, tax collector, and assistant assessor. During the budget process, the team would help develop revenue and fixed cost estimates and ensure they are reliable and updated as new information becomes available. They would also provide input on capital requests and financing strategies. Beyond the budget process, the financial management team would assist the administrator in compiling information on the prior year's performance, year-to-date activities, and other fiscal issues as they come up. They would collectively complete the tax recap, contribute to the multi-year revenue and expenditure forecast, and prepare financial analyses requested by the selectmen or finance committee. They would also discuss technology issues, research new ideas, explore the financial impact of policies, and offer early strategies to deal with anticipated problems.

6. Adopt Formal Financial Policies

Warren does not maintain a complete set of documented policies and procedures to provide important guidance and consistency around local fiscal policy decisions and financial operations. At

a minimum, we recommend the town develop and have the selectmen and finance committee adopt core policies on:

- Antifraud
- Capital planning
- Debt management
- Disbursements
- Financial reserves
- Forecasting
- Grants management
- Indirect cost allocation
- Investments
- Procurement conflict of interest
- Reconciliations
- Revenue turnover
- Tax enforcement

These policies will strengthen the town's internal controls, provide instructive guidance, and promote uniformity for all town departments. For examples of suggested topics above, DLS has developed policy manuals for other communities, which may be found on our website, mass.gov/consulting-reports.

7. Plan for Financial Management System Implementation

Using a combination of grant and appropriated funding to pay for the new Vadar System, town officials should be planning for the implementation so that it is done timely, while also performing ongoing daily financial office work. As noted earlier, the tax collector's system will no longer be available after July 1, so it is crucial that this module be prioritized. The town should develop a timeline, review the chart of accounts, research/close older accounts, prioritize essential models, require conversion documentation, and schedule training. Our guide to converting to a new financial system that details these issues to consider is in the Appendix. We also suggest that the town's technology consultant, Northeast IT, be asked to assist and/or advise the community during this process.

8. Set-up Shared Drives on the Network

The town has a robust computerized network where the financial management system will be installed. To complement this, we recommend that the town work with Northeast IT to establish a dedicated network drive for the financial officers. This will enable the team to store, access, and search information and data for budgeting, reconciliations, and reports. Warren officials may also want to explore other shared drives opportunities for department heads and employees.

9. Fund Professional Development Opportunities for Assistant Assessor

We recommend that the assistant assessor attend professional development and other trainings in-person or remotely that will assist in learning her duties and become familiar with using technology

in the office. At a minimum, the assistant assessor should complete DLS Courses 101, training provided by Patriot Properties on CAMA system modules and by CAI Technologies to manage the assessors' maps. Additional courses offered by the Massachusetts Association of Assessing Officers (MAAO) and International Association of Assessing Officers (IAAO) on fundamentals and assessment administration may be useful. We also recommend that the assistant assessor become familiar with DLS' Municipal Finance Training & Resource Center. It provides a wide array of interactive and on-demand materials and videos about municipal management, the different financial offices, and resources for new officials.

10. 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 will require collective bargaining and a 90-day notice to employees, paying employees every two weeks, or 26 times per year, reduces the processing time, saves money, simplifies reconciliations, and further frees up staff time. We suggest contacting a community that has recently made the change to guide the process and develop employee communications.

11. Compensate Deputy Collector through the Vendor Warrant Process

Warren contracts with Nicole Noel to collect delinquent motor vehicle excise payments. Under the current practice, she deposits collections into a town bank account. When she delivers a turnover report with the corresponding deposit slips to the tax collector, the treasurer issues a check directly from that account for the deputy collector's fees. To strengthen financial controls and be consistent with best financial practices, the deputy collector should be paid through the vendor warrant process. While this will slightly delay payment, all vendors should be treated equally with payments routed through the proper verification and authorization processes.

12. Authorize MGL 44:53E½ Revolving Funds Annually by Town Meeting Vote

The 2016 Municipal Modernization Act (c. 218 Acts of 2016) amended MGL 44:53E½ departmental revolving funds statute, requiring a bylaw that includes for each fund the name, department or officer authorized to spend, revenue sources, purpose and allowable expenditures, any restrictions, any requirements or reporting, and the effective year it started. This process is detailed in DLS' Bulletin 2017-01B and IGR 2021-23. This change did not alter the annual authorization requirement. Therefore, we recommend that the town meeting vote the limit on the total amount that may be

expended from each revolving fund established on or before July 1 of each year in compliance of the statute.

13. Invest Other Postemployment Benefits Trust Fund

At annual town meeting, Warren is planning on adopting MGL 32B:20 to establish its other postemployment benefits (OPEB) trust fund, authorizing the prudent investor rule as detailed in M.G.L. c. 203C, and making an initial transfer of $25,000 into the new fund. We applaud this decision and recommend that the treasurer, as custodian of the OPEB fund, consider investing it with the State Retiree Benefits Trust Fund (SRBTF). The SRBTF is invested through the Pension Reserves Investment Management Board (PRIM), delivering the same level of professionalized investment services for the SRBTF as the pension fund. Currently, the pension fund holds over $100 billion in assets and is one of the best performing state pension funds in the country.

14. Discontinue Authorizing Chapter 90 Funds

We recommend that Warren discontinue placing Chapter 90 funds before town meeting for authorization. As a result of the Municipal Modernization Act, all reimbursable grants from federal or state governments are available for appropriation once approved by the granting agency. This includes Chapter 90 funds that no longer need the Director of Accounts or town meeting approval to expend.

APPENDIX

Comparable Communities

Municipality	RSD	Population	2023 Total Revenues	Single Family Tax Bill	DOR Income/ capita	EQV/ Capita	Select Board	Administration	Combined Treasurer/ Collector	Elected or Appointed	DPW
Warren	K-12	4,975	12,942,583	4,162	21,221	86,490	3	Administrator	No	Elected	No
Ashby	K-12	3,193	9,935,569	5,463	38,603	114,667	3	Administrator	No	Elected	No
Barre	K-12	5,530	14,273,754	4,462	28,157	91,687	3	Administrator	Yes	Appointed	Yes
Berlin	PK-12	3,158	19,142,981	7,729	59,308	224,969	3	Administrator	Yes	Appointed	Yes
Boylston	PK-12	4,849	19,925,280	7,717	63,181	184,505	3	Administrator	Yes	Appointed	Yes
Cheshire	K-12	3,258	7,384,148	3,258	30,915	100,424	5	Administrator	Yes	Appointed	No
Dalton	K-12	6,330	20,629,225	4,995	34,247	104,155	5	Manager	No	Appointed	Yes
Dunstable	K-12	3,358	13,639,689	8,855	67,244	180,760	3	Administrator	Yes	Appointed	No
Hampden	K-12	4,966	16,144,662	5,831	46,241	133,354	3	Administrator	No	Elected	No
Hardwick	K-12	2,667	7,373,488	4,287	24,891	101,523	3	Administrator	Yes	Appointed	No*
Hubbardston	K-12	4,328	10,904,414	4,625	38,753	121,772	5	Administrator	Yes	Appointed	Yes
Lanesborough	K-12	3,038	12,116,895	5,313	29,422	140,367	3	Administrator	Yes	Appointed	Yes
Millville	K-12	3,174	7,155,801	5,241	33,965	106,223	5	Administrator	Yes	Appointed	No
Northfield	K-12	2,866	12,426,222	3,775	32,834	180,621	5	Administrator	Yes	Appointed	Yes
Paxton	K-12	5,004	16,848,016	7,253	39,965	121,307	3	Administrator	Yes	Appointed	Yes
Princeton	K-12	3,495	12,823,702	6,934	60,600	169,123	3	Administrator	Yes	Appointed	No
Sheffield	K-12	3,327	13,110,337	5,173	36,561	215,683	3	Administrator	Yes	Appointed	No
Shirley	K-12	7,431	18,867,965	5,745	30,440	104,708	3	Administrator	Yes	Appointed	Yes
West Brookfield	K-12	3,833	10,271,052	4,034	36,624	114,999	3	Administrator	Yes	Appointed	No

* Hardwick abolished the sewer commission (c. 372 Acts 2022)

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 chief administrative officer and/or 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.

ACKNOWLEDGEMENTS

In preparing this review, DLS spoke with the following Individuals:

David Dufresne, Selectman
Richard Eichacker, Selectman
Derick Veliz, Selectman
James Ferrera, Town Administrator
Tammy Martin, Accountant
Dawn Swistak, Treasurer
Kerry Schmidt, Tax Collector
Ronald Gugletti, Assistant Tax Collector
Laurie Stockley, Town Clerk
Madeline Wisaszek, Assistant Accountant and Finance Committee
Bruce Martin, Board of Assessors
Deanna Lavigne, Principal Assessor (former)
Joan Lavigne, Sewer Commission
Ralph Zebrowski, Sewer Chief Operator
Jeremy Olson, Highway Surveyor/Tree Warden
Shawn Weaver, Senior System Engineer, Northeast IT
James Giusti, CPA
Kathleen Duncan, West Warren Water District
Carol Sanders, Warren Water District