

## Strategic Rationale Overview; Treasurer / Collector

<b>Strategic Objective / Initiative</b> Describe specific objective / initiative related to BSC including improvements to processes and procedures, enhancing outcomes, etc. and the impact achieving these plans will have on your department, division or the organization.			
<b>BSC Division / CY</b>	Board of Selectmen / CY2014	<b>BSC Perspective:</b>	Internal Business Process
<b>Strategic Theme:</b>	Responsibility & Accountability	<b>Initiative Name</b>	Appointed Town Treasurer / Collector
<b>Objective Description:</b>	Align government positions with respected to policy makers being elected and policy implementers being appointed. Note the attached warrant article.		
<b>Initiative Description:</b>	Recommend that the Town consider a referendum to amend the selection method of its Treasurer/Collector to an appointment by the Town Manager with confirmation from the Board of Selectmen.		
<b>Initiative Rationale:</b>	While the current elected Treasurer/Collector possesses the skills necessary to support this position, future elected Treasurer/Collectors may not. Note the attached information packet.		
<b>Measure / Unit:</b>	Not applicable	<b>Measure Description:</b>	Not applicable
<b>Formula:</b>	Not applicable	<b>Data Source:</b>	<ol style="list-style-type: none"> <li>1. MMA Consulting Group, Management letter, CY1995; attached</li> <li>2. Audit Reports; CY2011, CY2012, CY2013; attached</li> <li>3. Mass. D.O.R. Management Letters; attached</li> <li>4. Mass Municipal Association data; attached</li> </ol>
<b>Target:</b>	<ol style="list-style-type: none"> <li>1. Affirmative vote at Annual Town Meeting</li> <li>2. Affirmative vote by State Legislature</li> </ol>	<b>Baseline:</b>	How many communities within the Commonwealth have appointed Treasurer/Collectors? Does there seem to be a trigger; population of community, budget of community, desirer? What is the current trend in the Commonwealth? <u>Once we have data insert narrative.</u>
<b>Target Rational:</b>	Both entities need to approve the change.	<b>Objective Milestones:</b>	<ol style="list-style-type: none"> <li>1. Define - provide metrics</li> <li>2. Analyze – meet with elected official and discuss</li> <li>3. Plan – warrant article for Annual Town Meeting</li> <li>4. Implement / A - affirmative vote at Town meeting</li> <li>5. Implement / B – affirmative vote of Legislature</li> <li>6. Evaluate – cause &amp; effects of change</li> </ol>

# Strategic Initiative Rationale: Treasurer / Collector

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  - a. How many Town within the Commonwealth have appointed T/C?
  - b. What is the trend with respect to the selection method?
  - c. Are there any triggers?



Town of Somerset

# **Review of the Treasurer's and the Tax Collector's Offices**

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Division of Local Services / Technical Assistance Section

January 2014

## Recommendations

### **1. Revisit Question to Combine and Appoint Treasurer's and Tax Collector's Positions**

The current treasurer was elected even though she had no municipal finance experience or knowledge. She moved into a position that, once duties related to the Veteran's agent, recycle bins and (potentially) cemetery lots had been reassigned, carried responsibilities no greater than those of municipal treasurers throughout the Commonwealth. To help her learn the job, the town extended its relationship with its outside consultant to provide on-site training and support. But after 2½ years of additional professional support and expending the majority of \$130,000 in consultant fees on the current treasurer, she has shown little improvement in fulfilling fundamental duties of the office.

More than anything else, the current situation underscores that the treasurer's position, like the tax collector's, is an office where specific skill sets are required. But, when the position is elected, the town gambles that a qualified person resides within its boundaries and is willing to campaign for a job. It is not unreasonable to expect any new office holder to require some training, but in this case, the absence of progress is well documented.

We recognize that as recently as October 2013 town meeting rejected the idea of combining and appointing the treasurer's and tax collector's offices. Despite this and a prior effort, the rationale for the change has become more compelling and current circumstances will inevitably force the issue to the forefront again. We believe the town should not delay. Therefore, we recommend that the treasurer's and tax collector's offices be combined and appointed. To help support this conclusion we have included a survey of 18 communities (see Appendix E) similar in size to Somerset with information concerning treasurers and collectors. We found that 15 of the 18 communities have a combined treasurer/collector and also appoint the position as we are recommending.

In the meantime, the town has no choice but to take the steps necessary to put its financial records in order so that it can close its books and prepare for an independent audit. If the town lacks the in-house capacity to resolve current issues, it will again be forced to engage an outside consultant at a cost. Even as the town attempts to resolve its issues, we are ultimately in agreement with Robert Lynch of MLBCPA. Continually hiring outside consultants to essentially do the treasurer's job represents a material weakness in the preparation of financial statements and is not in the best interest of the town.

Appendix E: Comparable Communities (2012 Population and FY2013 Budget) and Office Responsibilities

Municipality	2012 Population	FY2013 Budget	FY2014		Free Cash Certified	Treasurer, collector or combined	Appointed or elected	FTE	Office Responsibilities										Other notes
			Property Tax Rate Set	FY2014					Cash management	Payroll	Employee benefits	Workers' Comp.	Police detail	Ambulance	Distribute mail	Postage machine	Tax & excise	Water/sewer	
Somerset	18,270	62,664,557	n/a	n/a	n/a	Treasurer Tax Collector	Elected	3.00 2.40	x	x	x	x	x	x	x	x	x	x	Manage and sell cemetery plots
Ashland	16,993	60,476,531	12/09/2013	11/18/2013		Combined	Appointed	5.00	x	x	x	x	x	x	x	x	x	x	Collects trash billing
Auburn	16,287	53,298,741	11/20/2013	10/02/2013		Combined	Appointed	4.50	x	x			x		x	x	x	x	Collects trash billing
Bellingham	16,521	55,163,608	12/11/2013	10/02/2013		Combined	Appointed	5.00	x	x	x	x			x	x	x	x	Oversees personnel administration
Bourne	19,806	71,724,620	11/27/2013	10/07/2013		Combined	Appointed	5.00	x						x				Collects marina, roofing and landfill charges
East Longmeadow	15,896	56,893,391	12/03/2013	10/21/2013		Combined	Appointed	3.00	x						x	x	x		Serves as town clerk
Fairhaven	15,900	52,526,015	12/12/2013	09/20/2013		Finance Director/ Treasurer	Appointed	3.00	x	x	x				x				Oversees accounting, collection, assessing and purchasing divisions
Foxborough	17,087	66,213,165	12/06/2013	10/31/2013		Town Collector	Appointed	4.00							x	x			Provides passport application services
Galton	18,045	54,244,617	12/13/2013	09/12/2013		Combined	Appointed	5.00	x	x	x		x		x	x			Issues and collects sewer bills
Hopkinton	15,478	69,066,532	12/12/2013	01/15/2014		Combined	Appointed	3.25	x	x	x				x	x			Issues and collects light & power utility bills
Hudson	19,481	70,521,716	12/16/2013	01/23/2014		Combined	Appointed	5.00	x	x	x				x	x	x		Issues and collects light & power utility bills
Longmeadow	15,835	62,878,343	11/26/2013	10/02/2013		Combined	Appointed	3.29	x					x	x	x			Issues and collects light & power utility bills
Ludlow	21,195	57,626,603	12/18/2013	12/16/2013		Town Collector	Elected	4.00						x		x			Bills & collects cemetery, trailer park, board of health nursing, selectmen, and highway fees
Norton	19,310	55,201,082	11/12/2013	09/12/2013		Combined	Appointed	4.00	x	x	x				x				
Pembroke	17,959	57,680,412	11/27/2013	09/27/2013		Combined	Appointed	7.45	x	x	x				x				
Rockland	17,580	52,988,947	12/05/2013	n/a		Town Collector Treasurer	Elected	3.00 3.00	x	x	x				x	x			Issues and collects trash bills (which are combined with water & sewer bills), and collects civil citations
Sandwich	20,662	72,036,589	12/12/2013	08/16/2013		Combined	Appointed	7.00	x	x	x		x		x	x			Combined in December 2012 and issues all Transfer Station stickers and Beach stickers
Schilute	18,173	72,615,729	11/21/2013	11/14/2013		Combined	Appointed	3.60	x	x	x		x		x	x			Collects septage fees
Southbridge	16,799	56,002,232	12/06/2013	11/07/2013		Combined	Appointed	5.70	x	x	x				x	x	x		Manages property & liability insurance, collects cemetery fees, and sells parking permits

Source: Massachusetts Department of Revenue, Division of Local Service, Data Bank reports and survey of listed communities.



Town of Bernardston

# Financial Management Review

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Division of Local Services / Technical Assistance Section

December 2012

- 5) Conduct a substantive review, i.e., a page-by-page and section-by-section review of the consolidated bylaw document with a focus on what the bylaws say. A review of bylaw content will by its nature prompt debate on larger topics and on the future of town government. New bylaws or amendments to existing provisions could result, therefore a mechanism for public input should be considered.
- 6) Reorganize and renumber bylaw sections to reflect decisions to merge, divide, delete or add provisions and to create a logical, more easily searchable record.
- 7) Include a title page; a table of contents; a list of bylaws by enactment date; a list of approved local acceptance statutes by date; and a conversion table associating section numbers in the prior bylaw with new section numbers in the recodified document.

The town clerk must submit, within 30 days, the new bylaw adopted by town meeting to the State Attorney General for approval. Once approved, she should retain a hardcopy in her office, place a copy at the town library and post a copy to the town website. With the enactment of new bylaws and amendments, she should update sections in the official record and in all copies.

A substantive review and recodification of bylaws involves the appointment of a committee, which can be formed by a town meeting vote or by unilateral action by the selectmen. Three or five members would seem sufficient and could be appointed by the town moderator, the selectmen or a combination of both. It would work best if members reflected a balance between residents and town officials. Plan for a one year timetable for completion of this work and factor town meeting approval into a projected schedule.

## **6. Revisit Question of Elected to Appointed**

We recognize that as recently as May 2012, town meeting approved, but town voters rejected, moving the treasurer, collector and town clerk from elected to appointed positions. Despite this and earlier efforts that fell short, the rationale for the change remains compelling and will inevitably bring the issue to the forefront again. The town's experience with a succession of treasurers underscores the problem and represents a circumstance that is likely to recur. Municipal government is complex and, with the size of budgets, finance officer responsibilities are significant. To perform competently, both a treasurer and collector in particular require specific skill sets. A small town is therefore wise to act in a way that broadens its pool of potential candidates for these positions and increases its prospects of attracting people who possess the necessary professional skills to do the job.



Town of Sherborn

# Financial Management Review

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Division of Local Services / Technical Assistance Section

May 2012

With the introduction of a well-defined town administrator position, as recommended, we expect the advisory committee's role to change. While the nature of their mandate would not be altered, the committee would shift to an active consultative role in the annual budget process and in all finance-related policy matters. The advisory committee would step back to focus on global issues rather than the minutia of preparing individual departmental budgets. They would function more in a higher level policymaking role, including review of spending priorities, use of free cash and other reserves, and the development of fiscal policies. The town administrator would then assume responsibility for the mechanics of the annual budget process, while the committee would continue to function as the independent finance watchdog for town meeting.

#### **4. Merge and Appoint Treasurer & Tax Collector Positions**

Due to parallel requisite job responsibilities and professional skill-sets, we routinely encourage communities to combine the offices of treasurer and tax collector into a single, appointed position as a way to streamline operations. Having all receipts collected, counted, posted, deposited and managed in the same office by one individual selected for his or her credentials and experience makes organizational sense.

Today, however, Sherborn benefits from having well-qualified professionals in the treasurer and tax collector's office. While this may not always be the case, they each share long-standing ties to the community and the strong desire to move the town forward. For this reason, we believe that legislation to expand the authority of the town administrator, as recommended previously, should be written so that the treasurer and tax collector are combined into a single appointed position upon the expiration of their remaining concurrent terms.

#### **5. Other Government Structure Related Recommendations**

Define Human Resource Responsibilities: Human resource management has become an increasingly important component to even the smallest municipal governments. Key functions include recruitment and training, performance appraisals, workplace safety, managing disputes, maintaining a positive working environment, collective bargaining and benefits administration. In Sherborn, the selectmen's office, town administrator, personnel board, treasurer, and payroll clerk are among those involved in overseeing human resources or personnel-related functions for the town. While this mix is not uncommon among the smaller communities we visit, it is not ideal. Lines of communication can be easily blurred and responsibilities can be lost. For this reason, we feel the town administrator should have overall responsibility for human resources. In this capacity, the town administrator would



Town of Carver

# Financial Management Review

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Division of Local Services / Technical Assistance Section

October 2011

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## Recommendations

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These recommendations are intended to direct local officials' efforts to areas critical to fiduciary controls and municipal financial management activities. In some instances they address long-standing financial management issues that have been repeatedly discussed, but left unresolved. The deficiencies in Carver can be resolved with renewed determination on the part of local leaders and town officials. Achieving desired results will require an every day commitment from staff to execute procedures and complete processes. Whether or not that occurs depends in large part on the priorities set by the board of selectmen, the town administrator and the voters who hold elected officials accountable. Instrumental in overcoming these challenges will be a renewed focus on time management and the development of a schedule of when essential tasks will be completed.

### 1. Appoint Treasurer/Collector

We recommend the town convert the treasurer/collector's position from an elected office to an appointed one. This can be accomplished locally using the process outlined in MGL Chapter 41, Section 1B. This statute requires that the question to appoint the treasurer/collector be approved by annual or special town meeting and then approved at an annual town election that occurs at least 60 days after the annual or special town meeting.

While an article to appoint the treasurer/collector was defeated by annual town meeting in 2005, this rejection does not make the reasons for the change any less compelling (Selectmen voted to recommend 4-1 and Finance Committee voted to recommend 6-0). Unlike most policy making positions, such as the board of selectmen and finance committee, the treasurer/collector position requires a specific skill set. An appointed position expands the pool of potential candidates and offers the potential to hire a person with the greatest level of experience and the requisite qualifications to perform the job. When appointed, the treasurer/collector would be on equal footing with other town hall employees. The position would be accountable to the town administrator and required to adhere to the same rules and performance standards as other municipal employees.

### 2. Adopt Bylaw Limiting Eligibility for Board of Selectmen

We recommend that the town adopt a bylaw that limits town employees from serving simultaneously as members of the board of selectmen. While Carver has a bylaw restriction on town employees serving on the finance committee, the council on aging and the board of public works, it does



Town of Belmont

# Financial Management Review

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Division of Local Services / Technical Assistance Section

August 2011

administrator generates revenue projections, receives departmental appropriation requests and develops the initial budget. The selectmen would have the opportunity to review the budget, meet with department heads and on their approval forward the budget recommendation to the warrant committee. We would expect communication and collaboration throughout the process so that the budget presented by the warrant committee to town meeting has consensus approval.

**RECOMMENDATION 3: CONVERT THE TREASURER/COLLECTOR POSITION FROM ELECTED TO APPOINTED**

Reconsider changing the treasurer/collector to an appointed position. We recognize that a proposal to appoint the treasurer/collector was defeated by town voters in 2005. The rejection does not, however, make the reasons for the change less compelling. Unlike policy making positions - typically boards and committees - the treasurer and collector positions require specific skill-sets. An appointment process expands the pool of potential candidates with the experience and qualifications critical to the position. When appointed, the treasurer and collector would be on equal footing with other town hall employees and subject to the same rules and performance standards. This is not a negative comment on the performance of the current treasurer/collector, however, should he resign or choose to not pursue reelection, there is no guarantee that a person possessing the necessary knowledge and capabilities will seek and win election.



Town of Westport

# Financial Management Review

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Division of Local Services / Technical Assistance Section

March 2011

additionally M.G.L. c. 40A, §5 for zoning amendments). Only after they are approved should the articles be codified in the town by-laws.

### RECOMMENDATION 1: CREATE A STRONG ADMINISTRATOR POSITION

We recommend that the town establish a strong administrator position. Many communities have had success in providing coordinated financial management with this structure. We encourage the creation of a strong central leadership position and applaud the efforts of the ad-hoc government study committee in proposing its by-law. We concur that the administrator should be responsible for coordinating financial management and overseeing municipal operations to insure that they are performed in an efficient manner. However, we believe that the administrator should be responsible for appointing department heads subject to the selectmen's approval. The administrator's role should include, but not be limited to, the following:

- Municipal operations – The administrator would oversee operations to ensure all services are provided in a coordinated manner and are as cost effective as possible. The administrator should be responsible for appointing, supervising, and evaluating all department heads to create a more accountable government. The administrator should convene monthly department head meetings to ensure communication on ongoing activities, future planning, or other matters as they occur.
- Budget process – The administrator should manage the budget process. The administrator should prepare a balanced budget proposal, for all town and school departments, and present it to policymakers. The administrator should provide updated revenue and budgetary information as it becomes available, providing it to the finance committee so they may review proposals and focus on decisions and planning that will impact future budgets. The finance committee would continue to make budget recommendations to town meeting.
- Revenue and expenditure forecast and capital planning – The administrator, with input from financial officials, should prepare multi-year forecasts and direct the capital planning process. Commonly used in many communities, a multi-year forecast generally spans between three and five years and is updated routinely as new information becomes available. It is a financial planning tool that can be useful in revealing budget problems and formulating long-range plans such as capital funding decisions.
- Financial policies – The administrator should be responsible for developing and recommending cohesive fiscal planning, revenue and expenditure policies to be adopted by the selectmen. These policies should be reviewed annually as a part of the budget proposal.

### RECOMMENDATION 2: COMBINE AND APPOINT THE COLLECTOR AND TREASURER POSITIONS

We recommend that the collector and treasurer positions be combined and appointed. Because there are so many parallels in responsibilities (e.g., collecting, counting, posting, depositing, and reconciling receipts) of these offices, increasingly communities are combining the collector's and treasurer's operations to improve cash management and to gain efficiencies. As an appointed position, the town can also establish minimum qualifications for the job and select the applicant that best suits

the demands of the office. For Westport, this consolidation of responsibilities and staff could be accomplished through a special act of the legislature or the adoption of a charter.

This recommendation reflects our opinion that consolidating these offices would provide better coverage based on service demand (i.e., payroll, employee benefits, quarterly property tax and other collections) in the event staff is out for a brief or extended period. Given the time sensitive responsibilities of these offices and reductions in staff over the past couple years, combining these office makes organizational sense for this community. This may be something the town wants to consider for the long term as turnover in these positions occurs.

### RECOMMENDATION 3: ADOPT A TOWN CHARTER

We recommend that Westport pursue a charter. A charter would clearly define the government structure under which the town operates. It would document all positions, boards, and committees, establish the distribution of power, and provide lines of authority. A charter would enable the town to institute structural changes, which would help meet the town's long-term goal of improved management and efficient operations.

There are two methods (MGL Chapter 43B or a special act) to create a charter. Seeing that Westport already has an ad-hoc government study committee that has investigated and reviewed other communities' charters and organizational structures, this committee should prepare a charter proposal for the residents' consideration. The resulting proposal would require town meeting action to submit it to the state legislature for review and approval as a special act. Adoption usually requires voters' approval as well.

### RECOMMENDATION 4: CONDUCT FULL REVIEW OF BY-LAWS

We recommend that Westport perform a comprehensive review of its by-laws. As a part of its charge, the ad-hoc government study committee has reviewed the town's by-laws and proposed three new ones that will codify the responsibilities of the selectmen, town administrator and financial management team. While this is a good start, the entire contents should be reviewed to include any missing board or committee and be reorganized under topic areas rather than chronologically in order of adoption.

A strong set of by-laws establishes a formal framework of codes, policies, and procedures under which town government operates. These by-laws should identify and describe the role and responsibilities of appointed and elected officials, departments, and committees. When a community has a charter, it is complemented by a series of by-laws that fill in the details and are revised as circumstances warrant. If however, a community does not have a charter, the by-laws should be better developed, more comprehensive and informative than they currently are.

town of westport ma

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Westport: New England in tradition; cosmopolitan in outlook. ... Skip to page body Home About the town Government Residents Visitors Businesses ...

**Westport, Massachusetts - Wikipedia, the free encyclopedia**

[en.wikipedia.org/wiki/Westport,\\_Massachusetts](http://en.wikipedia.org/wiki/Westport,_Massachusetts)

Westport, so named because it was the westernmost port in the Massachusetts Bay Colony, was first settled in 1670 as a part of the town of Dartmouth by ...

**Town Hall - Westport**

[www.westport-ma.gov/TownHall.html](http://www.westport-ma.gov/TownHall.html)

Town Of Westport, MA Official Home Page. Home Page. Town Hall. Assessor's Office ... Veterans Services. 816 Main Rd. Westport, Massachusetts 02790.

**Westport Police Department**

[www.westport-ma.gov/WPD.html](http://www.westport-ma.gov/WPD.html)

Town Of Westport, MA Official Home Page. Home Page. Police Department. ALL Emergencies Dial 911. 818 Main Rd. Westport, Massachusetts 02790.

**Westport Community Schools Official Website**

[www.westportschools.org/](http://www.westportschools.org/)

This is the official website of the Westport Community Schools in Westport, Massachusetts. The district is comprised of four schools: Westport High School, ...

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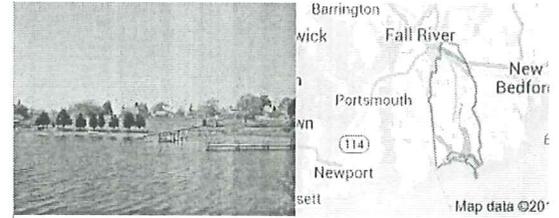
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**Westport**

Town in Massachusetts

Westport is a town in Bristol County, Massachusetts, United States population was 15,532 at the 2010 census. The village of North West lies in the town.

Elevation: 50' (15 m)

Area: 64.4 sq miles (166.8 km²)

Weather: 31°F (-1°C), Wind 0 mph (0 km/h), 98% Humidity

Local time: Monday 7:02 PM



Town of Hatfield

# Financial Management Review

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Division of Local Services / Technical Assistance Section

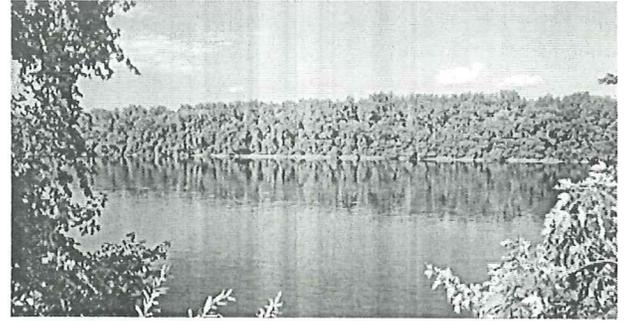
January 2011

### *Recommendation 8: Consider an Appointed Treasurer and Collector*

We recommend the town consider changing the treasurer and collector from elected to appointed positions in the long term. We recognize that the town treasurer has also been the separately elected town clerk for much of this century and that an article proposing to appoint instead of elect the collector was rejected at the 2007 annual town meeting. These two facts do not, however, lessen our conviction that these are positions requiring specific skill-sets and therefore should be appointed rather than elected. This recommendation is not meant to reflect on the performance of the current treasurer/clerk and collector, or in any way to suggest that the incumbents should be replaced. Rather it is a reflection of a prevailing theory of government practice that policy makers should be elected, but operational positions, where a certain skill set is required, such as the treasurer, collector, accountant, assistant assessor, etc., should be appointed.

The town's current organizational structure is relatively rare. Hatfield is one of only 13 towns with a combined treasurer/clerk. Even so, it is not mandated as the town bylaws provide for an elected treasurer and a separately elected clerk; it is only by coincidence or past practice that the same individual has chosen to run simultaneously for both positions. We recognize that this situation has worked well for the town because of its size and the qualified individual holding the position. In fact, the town could codify this arrangement by formally establishing a combined treasurer/clerk position separate from the question of whether the position should be elected or appointed. If the town wishes to combine positions, it might also wish to consider a treasurer/collector. Many municipalities have chosen this latter arrangement because of the parallel responsibilities in the two offices.

Looking forward to when present personnel leave town service, a small community like Hatfield may find it difficult to find a townsperson who is both qualified to serve and willing to run for election. An appointed position would greatly expand the number of qualified candidates. By requiring potential candidates to go through a background check and an extensive interview process, the town would attract a person with the strongest credentials and/or most relevant professional experience. In addition, an appointed treasurer and collector would be placed on equal footing with other finance officers and department managers who have similar level responsibilities. As such, they would be accountable to and report to the town administrator, and be subject to annual performance reviews instead of a three-year review by the voters.



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## Welcome to Hatfield

The Town of Hatfield was founded in 1670, and is a community that is rich in agricultural history. [Click here to learn more about Hatfield's history.](#)

Located on the banks of the Connecticut River, Hatfield is a small rural town that prides itself on its close-knit community. The town is part of Hampshire County in Western Massachusetts, and consists of approximately 3,300 citizens. [Click here for links to other Hatfield websites.](#)

### The Athenian Oath

We will never bring disgrace to this our town, by any act of dishonesty or cowardice, nor ever desert our suffering comrades in the ranks; we will fight for the ideals and sacred things of the town, both alone and with many; we will revere and obey the town's laws and do our best to incite alike respect in those above us who are prone to annul or set them at naught; we will strive unceasingly to quicken the public's sense of civic duty, thus in all these ways we will transmit this town not only less, but greater and more beautiful than it was transmitted to us.

If you are interested in serving on a town Board or Committee kindly complete an [application](#) and submit to the Town Administrator.

### TRANSFER STATION DECALS for FY14

New FY14 Decals must be displayed when using the Transfer Station. Decals are available for sale at Memorial Town Hall. Call 413-247-9200 for details..



## Where do I go for?

[Forms and Documents](#)

[Business Certificates](#)

[Pay Taxes Online](#)

[2013 Annual Town Meeting](#)

[Additional Tree Program Info](#)

[NEW Senior Property Tax Workoff Program](#)

[Dog Licenses](#)

[Vital Records](#)

[Growth & Development Recommendations](#)

[12-5-12](#)

[Hatfield Street Tree Planting Program](#)

[2013 Annual Town Meeting Video](#)

[MORE>>](#)

### Welcome to Hatfield

- [Hatfield's History](#)
- [Links to other Hatfield websites.](#)
- [2012 Town Report](#)
- [View Board of Selectmen Meetings](#)

## Town News

MORE

## Upcoming Meetings

- Mon, Feb 3, 2014
- [Emergency Management](#)  
9:00 AM - Memorial Town Hall - Basement
  - [Finance Committee](#)  
6:30 PM - Memorial Town Hall
- Tue, Feb 4, 2014
- [CANCELLED Jt.Meeting: School Multi-Yr./Maint. and Budget Subcommittees](#)  
8:30 AM - Smith Academy - Superintendent'
  - [Parent Advisory Council for Special Education](#)  
6:30 PM - Hatfield Elementary School Comm
  - [Recreation Committee](#)  
7:30 PM - Memorial Town Hall - Basement
- Wed, Feb 5, 2014
- [Library Trustees](#)  
10:30 AM - Hatfield Public Library
- Thu, Feb 6, 2014
- [Open Space Committee](#)  
5:30 PM - Memorial Town Hall

MORE

## Community Events

No Events

MORE



Town of Westminster

# Financial Management Review

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Division of Local Services / Technical Assistance Section

December 2009

government would operate. However, the charter process usually takes longer to complete than a bylaw change because it is typically more comprehensive in scope.

### ***Recommendation 2: Appoint the Treasurer/Collector and Board of Assessors***

We recommend that the town convert the office of treasurer/collector to an appointed position. A clear trend has emerged among Massachusetts communities in favor of appointed positions for a number of compelling reasons. Most relate to ensuring that office holders possess the experience and qualifications for the position and to expanding the pool of potential candidates for the job. Often mentioned is the prevailing theory of government practice that policy makers should be elected, but operational positions, where a certain skill set is required, such as the treasurer/collector, accountant, assessor, etc., should be appointed. Some municipalities see value in placing all town hall positions on equal footing and subject to the same review structure.

We also recommend that the town convert the board of assessors from an elected to an appointed board. Assessing offices throughout Massachusetts vary in how the workload is allocated among the assessing board, in-house staff, and outside consultants. Regardless of size, however, fundamental duties and responsibilities must be accounted for and carried-out effectively to preserve public confidence that the system of taxation is consistent and equitable.

In Westminster, the day-to-day activities of the assessors' office have been delegated to professional staff and consultants, led by one of the elected board members. The board meets, as needed, primarily to approve or reject abatement and exemption requests. On balance, the duties and responsibilities of the assessors' office are not policy oriented, but ministerial and carried out in accordance with laws and regulations. As such, we recommend that the town would be served best if members of the board of assessors were appointed, rather than elected.

In Westminster's case, should the treasurer/tax collector or assessing board chair resign or choose to not pursue reelection, there is no guarantee that those possessing the necessary knowledge and capabilities will, in the end, seek and win election. Either occurrence represents an opportune time to convert an elected position to an appointed one. In the meantime, we offer this recommendation without the same urgency as our first recommendation.

The treasurer/collector and board of assessors can be made appointed positions by majority vote of town meeting and subsequent acceptance by the voters at a town election under the provisions of M.G.L. c. 41 §1B, or by a special act, or by adopting a town charter.

town of westminster ma population

+Ken

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6,907 (2000)

Westminster, Population



**Town of Westminster, Massachusetts**

www.westminster-ma.gov/ Westminster

Official town site. Contains information about town departments and boards, the library, schools, attractions, and events.

Assessor - Town Clerk - Solid Waste - Treasurer / Collector

**Westminster, Massachusetts - Wikipedia, the free encyclopedia**

en.wikipedia.org/wiki/Westminster,\_Massachusetts Westminster

Westminster is a town in Worcester County, Massachusetts, in the United States. As of the 2010 census, the town population was 7,277.

**Westminster, Massachusetts (MA 01473) profile: population, maps ...**

www.city-data.com/city/Westminster-Massachusetts.html City-Data

Westminster, Massachusetts detailed profile. ... Westminster town income, earnings, and wages data ... For population 15 years and over in Westminster town.

**Westminster, Massachusetts - City Information, Fast ... - City Town Info**

www.citytowninfo.com/places/massachusetts/westminster

Westminster, Massachusetts, in Worcester county, is 20 miles N of Worcester, Massachusetts and 45 ... Estimated Westminster Population Growth 2000-2005 ...

**Westminster MA 01473 Demographics - Movoto**

www.movoto.com › Massachusetts › Westminster

Research Westminster MA Population and Demographics on Movoto. Details for 01473, Westminster Massachusetts population statistics, crime statistics, neighborhood and area information. Our useful ... 100 Town Farm Rd, Westminster.

**Westminster MA Census Records - AmericanTowns.com**

www.americantowns.com/ma/westminster/info

Male Population, Married in Westminster, MA There are an estimated 1,715 married men in the town. 65.6 percent of men over 15 years old in Westminster are ...

**[PDF] Town of Westminster Housing Production Plan 2011 ... - Mass.Gov**

www.mass.gov/hed/docs/dhcd/cd/pp/westminster.pdf Massachusetts

Submitted to MA Department of Housing and Community Development (DHCD) in accordance with ... Table 2: Town of Westminster Senior Population Trends. 2.

**Cities near Westminster, Massachusetts - Travel Math**

www.travelmath.com/cities-near/Westminster,+MA

What are some other cities, towns, and suburbs near Westminster, MA? ... A big city usually has a population of at least 200,000 and you can often fly into a ...

**Town of Westminster, MA TOXIC AND HAZARDOUS WASTES**

ecode360.com/10452761

[HISTORY: Adopted by the Board of Health of the Town of Westminster 1-18-1982. ... development, population and vehicular traffic in the Town of Westminster.

**Westminster, MA Real Estate - Coldwell Banker Residential Brokerage**

www.newenglandmoves.com/real\_estate/Massachusetts/Westminster.htm

Coldwell Banker Residential Brokerage can help you find Westminster, MA homes for sale, ... As of the 2010 census, the town population was 7,277. Provided ...

**Westminster**

Town in Massachusetts

Westminster is a town in Worcester County, Massachusetts, in the United States. As of the 2010 census, the town population was 7,277

Wikipedia

Population: 6,907 (2000) United States Census Bureau

Area: 37.3 sq miles (96.61 km²)

Weather: 27°F (-3°C), Wind 0 mph (0 km/h), 42% Humidity

Local time: Monday 7:08 PM

1 2 3 4 5 6 7 8 9 10 Next

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**TOWN of UPTON, MASSACHUSETTS**

**- DRAFT REPORT -  
FINANCIAL MANAGEMENT STUDY**

March 1995



**MMA Consulting Group, Inc.  
60 Temple Place  
Boston, MA 02111  
(617) 426-8049**

## RECOMMENDATIONS

### A. ORGANIZATIONAL

#### 1. Appointment of the Treasurer/Collector

The Town of Upton currently is served by an elected Treasurer/Collector. The recommendation of this report is to modify the position from an elected position to an appointed position. It is further recommended that this position be annually appointed by the Board of Selectmen.

The duties of the municipal position of Treasurer/Collector require a high degree of professionalism. The Town of Upton has been fortunate inasmuch as the incumbent in the position has demonstrated a high degree of professionalism during her tenure as have her predecessors in the position. The manner in which the position is currently filled for the Town, i.e. its elected status provides little assurance that this position will always be filled with an individual who possesses the high degree of professional skills required in the responsibilities inherent in the Treasurer/Collectors Office. If the position remains elected, the distinct possibility exists that an individual who possesses sufficient political skills to achieve election, but insufficient professional skills to adequately serve the Town, may be elected to serve the Town for a term of three years. Appointment by the Board of Selectmen provides a much greater degree of assurance to the townspeople that an individual with the prerequisite skills required for the effective operation of the Treasurer/Collectors Office as detailed in the job description of the position is hired. In addition, the individual in the position would serve at the pleasure of the appointing authority thereby assuring that if the services provided by the individual in the position were deemed inadequate, he or she could be replaced in a much more immediate time frame.

The position of Treasurer/Collector in Upton supervises the investment of millions of dollars of municipal funds. State law limits the methods by which these funds may be invested in order to minimize the risk of municipal investment risk. However, neither municipal nor state law assures that the

investment opportunities which exist for municipal treasurers are implemented in a manner which assures maximum municipal investment potential. A community relies entirely upon the investment expertise of the treasurer in order to maximize these significant investment opportunities. The Town of Upton today faces a serious fiscal crunch in terms of mandated and otherwise necessary expenditures. It is therefore of paramount importance to the community that investment of its receipts are made in a manner to maximize income which can then be used to allow municipal services to be paid for without unnecessarily increasing the tax burden upon its citizens. The appointment of a Treasurer/Collector would provide greater assurance that these investment opportunities are vigorously yet wisely pursued. Perhaps even more importantly an appointed treasurer would be supervised in a manner that an elected treasurer may not be. The next recommendation in this report calls for the appointment of a Financial Director for the Town. The appointed position of Treasurer/Collector would report directly into this new position. This organizational structure would assure a check and balance upon the functions, particularly the investment functions of the Treasurer/Collector position. The expertise to be required of the individual in the Financial Director's position will include strong money management skills. The appointed Treasurer/Collector would have an available resource for advice in investment matters. Traditionally elected Treasurer/Collectors do not have such an investment resource on staff. Instead most investment advice is received in the form of counsel from investment advisors in the banking community who compete for the banking services of the Town. Despite the fact that this advice is often sound, it is nevertheless always subject to conflicting self interest. An additional recommendation in this report establishes an oversight committee whose charge it will be to provide investment advice to the Treasurer/Collector. This will provide a further check and balance on municipal investment for the community as well as an additional resource of investment advice not potentially motivated by any interest other than the best interest of the Town.

The appointment of a Treasurer/Collector will assure that the position falls within the purview of the personnel guidelines established by the Personnel Board. The individual serving in the position in an elected capacity would be restrained in terms of benefits, particularly sick leave and vacation time.

Since the manpower in this as well as all other fiscal offices in the Town is currently and always has been kept to a minimum, the available manhours in this small organization must be carefully monitored to assure uniformity with other staff as well as to assure a definite number of man hours available on an annual basis by this position.

Finally an appointed position of Treasurer/Collector appointed by the Board of Selectmen will provide a greater assurance that cooperation and proper communication will exist amongst all fiscal offices within the Town. It is proposed that the appointed position of Treasurer/Collector report directly to the position of the Financial Director. The Financial Director will supervise the office procedure for all fiscal offices. Therefore, proper communication between all fiscal offices can be assured through uniformity of supervision. The position of Treasurer/Collector as elected allows effective communication to be achieved through voluntary cooperative effort amongst departments who receive various supervision, if any supervision at all. Lack of effective communication between all fiscal offices has been cited in annual audits in the past as a significant area of improvement needed. Uniform supervision of an appointed Treasurer/Collector will provide greater assurance that this interoffice communication and cooperation will occur in the future.

**TOWN OF UPTON, MASSACHUSETTS**

MANAGEMENT LETTER

YEAR ENDED JUNE 30, 2011

### III. FINDINGS AND RECOMMENDATIONS

#### *Monthly Cash Reconciliation Process*

The Town Treasurer performs bank reconciliations on a monthly basis in a timely manner. Bank balances are reconciled to ending system balances within the Treasurer's accounting system. However, this reconciliation is generally not shared with the Town Accountant on a regular basis. Communication between these two officials is critical to preventing and detecting misstatements that have the potential for having a material effect on the Town's financial statements. We recommend that these two officials work together to develop a closing cycle where monthly cash reconciliations are shared upon their completion.

#### *Check Stock*

The Town Treasurer keeps check stock in a locked safe in their office. This same safe contains a valid signature stamp. The maintenance of blank check stock as well as the ability to endorse Town checks represent incompatible duties. We recommend that blank check stock be stored in a secured location outside the Office of the Town Treasurer. Furthermore, we recommend that a check log be maintained that accounts for the sequence of check stock issued by warrant number and warrant date.

#### *Town Treasurer is an Elected Position*

The Town's Treasurer/Collector position is elected. The election of Treasurer/Collectors is antiquated and dates back to a time where political figures, as opposed to full-time employees, were required to fill such positions. The election of this important Town function can lead to unqualified people filling this position simply based on their local popularity. In addition, as only Upton residents are eligible to seek election as the Town's Treasurer/Collector, the pool of talent available to the Town is limited. Furthermore, as an elected official, the Treasurer/Collector can operate autonomously with little repercussion. We recommend that the Town consider a referendum to amend the selection method of its Treasurer/Collector as an appointment by the Town's Board of Selectmen or its Town Manager.

Presently, we feel the position is being adequately supported and administered by the incumbent. The conversion from elected to appointed is typically considered after an incumbent has retired if the individual is approaching retirement age. This may be the best manner to accomplish this in Town.

#### *Short-term Disability Self Insurance*

In the event of a non-work related injury and after all earned and unused sick time has been exhausted, the Town will pay 100% of an employee's first sixty days of absences and 75% of the next sixty days of absences. This effectively is a self-insurance plan for short-term disability and, depending on the frequency, timing and severity of Town

**TOWN OF UPTON, MASSACHUSETTS**

MANAGEMENT LETTER

YEAR ENDED JUNE 30, 2012

### ***Policies and Procedures Manual***

We recommended that the Town develop and communicate a formal set of financial policies and procedures that focus on (i) purchasing, (ii) cash receipts, (iii) human resources, (iv) investment management, (v) fraud and (vi) fixed assets. As expected, this is a long-term project that the Town has informed us is underway. To that end, a fraud policy has been implemented (see above). In addition, the Town adopted policies with respect to human resources that are very comprehensive and satisfy the human resource objectives of such a manual.

### ***Regionalization***

We recommended that the Town continue to seek out regionalization of certain of its municipal services as it had with its conservation agent, who is shared with Ashland. The Town has been diligently seeking ways to share costs with other area communities. To that end, effective January 1, 2013, the Town will enter into a regionalization program with Hopedale for dispatch services. This arrangement is expected to produce annual revenues of approximately \$50,000 for the term of the arrangement. We commend the Town on its regionalization efforts and encourage the Town's leadership to continue to seek additional regionalization relationships.

### ***New Health Insurance Legislation***

In our previous letter to management, we informed the Town of a newly enacted state health insurance law that requires the Town to conduct an enrollment audit not less than once every two years. The Town performed this analysis in the fiscal year 2012 and as a result, effective July 1, 2013 its health insurance premiums decreased over 5%.

### ***Monthly Cash Reconciliation Process***

We observed in the prior year that the results of the Town Treasurer's monthly bank reconciliation were not timely communicated to the Town Accountant. We were informed that these two offices have worked together to share this information on a more timely manner.

### ***Check Stock***

We noted that the Town's check stock was maintained by the Office of the Town Treasurer in a locked safe in their office together with a valid signature stamp. We recommended that blank check stock be stored in a secured location outside the Office of the Town Treasurer and that a check log be maintained that accounts for the sequence of check stock issued by warrant number and warrant date. The Town now stores blank check stock in another secured location and has implemented a check log.

### ***Town Treasurer is an Elected Position***

In our December 21, 2011 letter to management, we recommended that the Town consider a referendum to amend the selection method of its Treasurer/Collector to an appointment by the Town's Board of Selectmen or its Town Manager. While the current elected Treasurer/Collector possesses the skills necessary to support this position, future elected

Treasurer/Collectors may not. The Town indicated that it continues to evaluate this recommendation, however no decisions have been made by the Town's leadership in this area.

#### ***Short-term Disability Self Insurance***

We reported in our previous letter to management that the Town self-insures its short-term disability, which exposes it to a variety of risks. We recommended that the Town investigate the cost effectiveness of implementing a short-term disability insurance policy in place of the current system used. The Town indicated that, effective July 1, 2012 it had secured short-term disability insurance with a third party insurer.

#### ***Master Payroll Database***

We noted that the Town did not have a master payroll database in our prior year audit. This tool is instrumental in evaluating the weekly payroll vouchers presented to the Town for payment by the individual department heads and thereby functions as a key control element in the Town's payroll cycle. The Town has taken actions with its outside payroll processor to implement improvements in its payroll processes, which will provide Town leadership with easier and timelier reporting tools with respect to payroll.

#### ***Information Security***

We observed instances in our previous audit in which information security needed improvement. To that end, the Town Treasurer/Collector has implemented a department information security policy to address these issues. We continue to reiterate the need for diligent information security for the Town's electronic and paper documentation, particularly with respects to personal information of its employees, contractors and tax payers.

#### ***Ambulance Billings***

We noted in our December 21, 2011 letter to management that the Town had recently engaged a third party service provider to process its ambulance billings and collections. We recommended that the Town develop a formal policy with respect to the write off of contractual allowances and uncollectible accounts as soon as possible.

In its August 28, 2012 Town Meeting, the Board of Selectmen adopted the *Town of Upton Ambulance Write Off Policy*, which addresses the processes and controls placed in service to address ambulance billings, collections, adjustments and write offs.

#### ***Accounting System***

We reported in our previous letter to management that the Town's integrated accounting system is cumbersome to operate at the Town Accountant level and that the existing software manufacturer is better known for its Assessing and Collecting capabilities. We recommended that the Town evaluate accounting software applications that integrate with their current vendor's Assessing and Collecting modules to determine whether another solution is both cost effective and efficient to use. The Town indicated that it continues to investigate alternative accounting applications, however it has not made a decision at this time and does not expect to make a decision on an alternative accounting system in the near future.

**ROSELLI, CLARK & ASSOCIATES**  
Certified Public Accountants

**TOWN OF UPTON, MASSACHUSETTS**

**MANAGEMENT LETTER**

**YEAR ENDED JUNE 30, 2013**



## Part 2 – Previously Reported Items

### *Policies and Procedures Manual*

We recommended that the Town develop and communicate a formal set of financial policies and procedures that focus on (i) purchasing, (ii) cash receipts, (iii) human resources, (iv) investment management, (v) fraud and (vi) fixed assets. As expected, this is a long-term project that the Town has informed us is underway. To that end, a fraud policy, reserve policy and personnel bylaws have been adopted by the Town. In addition, the Town is currently working on a departmental turn over policy for revenues not collected directly by the Town Collector. As these policies are adopted by the Town, they are being placed on the Town's website for use by its personnel and for public inspection.

### *Town Treasurer is an Elected Position*

In our December 21, 2011 letter to management, we recommended that the Town consider a referendum to amend the selection method of its Treasurer/Collector to an appointment by the Town's Board of Selectmen or its Town Manager. While the current elected Treasurer/Collector possesses the skills necessary to support this position, future elected Treasurer/Collectors may not.

The Town has a population of less than 7,000 residents, which limits the available talent pool capable of being elected as Town Treasurer/Collector. Recently, two much larger surrounding towns (Milford and Franklin) approved bylaw changes to appoint their treasurer/collectors versus having this critical position being elected.

We continue to recommend that the Town evaluate a referendum to amend its selection method of the Town Treasurer/Collector.

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- town of upton ma Remove
- town of upton ma jobs
- town of upton ma assessors
- town of upton board of health

+Ken

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**Welcome to Upton, MA**

[www.upton.ma.us/](http://www.upton.ma.us/) Upton

Community information including upcoming posted public meeting schedule, town history and local government links. Also includes information on a number of ...

You've visited this page many times. Last visit: 2/4/14

**Contacts/Town Directory**

mfitzpat@valleytech.k12.ma.us.  
Board of Selectmen. James ...

**Treasurer/Collector**

Treasurer/Collector. Address: 1 Main  
Street Box #2. Upton, MA ...

**Town Clerk**

Due to the renovations of Town Hall  
and relocation to 3 Milford ...

**Employment Opportunities**

The Town of Upton is an equal  
opportunity employer and does ...

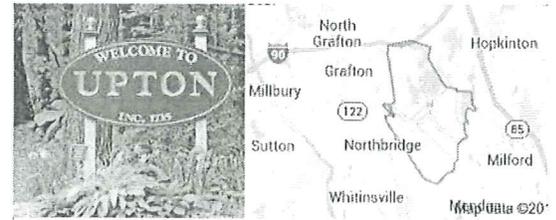
**Board of Assessors**

... AM - 4:30 PM Wednesday  
evenings Board of Assessors ...

**Library**

Library Director. Children's Librarian.  
Address: 2 Main ...

More results from [upton.ma.us](http://upton.ma.us) »



**Upton**

Town in Massachusetts

Upton is a town in Worcester County, Massachusetts, United State was first settled in 1728. The population was 7,542 at the 2010 census with over 2,100 households.

**Population:** 5,642 (2000)

**Area:** 21.7 sq miles (56.2 km<sup>2</sup>)

**Weather:** 28°F (-2°C), Wind 0 mph (0 km/h), 68% Humidity

**Local time:** Sunday 8:12 PM

**Home - Milford Daily News - Milford, MA**

[www.milforddailynews.com/](http://www.milforddailynews.com/) The Milford Daily News

Upton selectmen consider road closure · Bellingham ... Task force issues recommendations for reducing gun violence in Massachusetts .... Obits · Towns.

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**Upton Town Library**

[uptonlibrary.blogspot.com/](http://uptonlibrary.blogspot.com/)

5 days ago - 2 Main Street, Upton, MA 01568 508.529.6272 ... Upton Town Library will be closed due to weather on Wednesday, February 5th. If the snow ...

**Upton Police 30 School Street Upton MA 01568 508-529-3200**

[uptonpolice.org/](http://uptonpolice.org/)

Oct 16, 2012 - Site provides mission statement, history, crime prevention and statistics.

**Upton, Massachusetts - Wikipedia, the free encyclopedia**

[en.wikipedia.org/wiki/Upton,\\_Massachusetts](http://en.wikipedia.org/wiki/Upton,_Massachusetts)

Jump to **Adjacent towns** - [edit]. Upton is located in eastern Massachusetts, bordered by: Hopkinton on the northeast; Westborough on the north; Milford on ...

**Upton, Massachusetts (MA 01568) profile: population, maps, real ...**

[www.city-data.com/city/Upton-Massachusetts.html](http://www.city-data.com/city/Upton-Massachusetts.html) City-Data

Estimated per capita income in 2011: \$45,722. Upton town income, earnings, and wages data. Estimated median house or condo value in 2011: \$430,687 (it ...

You've visited this page 2 times. Last visit: 1/9/14

**Milford, Mendon, Upton Town Crier**

[www.towncrier.us/](http://www.towncrier.us/)

Town Crier. ... The schedule, drawn up by Town Administrator Richard Villani, calls for ... Town Crier Publications, Inc. · 48 Mechanic Street, Upton, MA 01568

**Searches related to town of upton ma**

- town of upton ma assessors
- town of upton ma water department
- town of upton ma board of health
- town of upton ma fireworks
- town of upton ma zoning map
- town of upton ma tax collector
- town of upton ma building department
- town of upton ma town clerk

1 2 3 4 5 6 7 8 9 10 **Next**

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TOWN OF UPTON, MASSACHUSETTS  
TREASURER/COLLECTOR

---

January 28, 2014

To: Roselli, Clark & Associates  
500 West Cummings Park  
Suite 4900  
Woburn, MA 01801

Subject: Response to management letter

Reference: Town of Upton, Massachusetts Management Letter for Year Ending June 30, 2013

Gentlemen:

The following comments are offered in response to the "draft" management letter:

- Page 4 2<sup>nd</sup> paragraph, Retirement fiscal incentive. An analysis has been done for each year the incentive was offered. The Treasurer's office had determined that because of cash flow limitations, we could not take advantage of the discount and will continue to evaluate this possibility each year that it is offered.
- Page 4 paragraph #5, Performance bonds held. The accounts referenced were "escrow" account and not performance bonds and therefore do not require the town to apply interest for those accounts.
- Page 8 last paragraph, Capital requirements. It should be noted that that the "Capital Budget Committee" per town policy analyzes and reviews capital requirements in excess of \$100,000.
- Page 6 paragraph 3, 4 and 5, Town Treasurer as an Elected Position. (Referendum to amend from elected to appointed.) This is a stunningly overreaching statement that has no supporting facts, mandated process or recommendation/requirement from any governmental authority. The Massachusetts Department of Revenue (DOR) is silent in this matter. Does THE Government Accounting Standards Board (GASB) have a recommendation?

To assume that there are no qualified or willing candidates for the treasurer/collectors office is an extraordinary presumption. There is a further presumption that the present treasurer/collector will not continue to remain in office for the foreseeable future.

One may argue the merits of elected vs. appointed positions, whether or not the citizens should relinquish their right to vote for candidates, whether there should be an independent voice at town hall, whether elected officials that may be voted into office *based on popularity* should then be the appointing authority for this position; however, there is one obvious observation by myself and that is the statement by the auditors goes beyond the scope of your position as outlined by you in your cover letter wherein it is stated “..our auditing procedures for the purpose of expressing our opinions on the *financial* statements, but *not* for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. Accordingly, we do *not* express an opinion on the effectiveness of the Town’s internal control.” (italics for emphasis by this writer)

I am at a loss as to your motivation for your remarks.

Please remove this opinion from your management letter as it is not appropriate, was not part of your scope of work, and not based on any facts whatsoever.

Sincerely,

Kenneth Glowacki  
Treasurer/Collector  
Town of Upton  
508-529-6271

Cc: Board of Selectmen



**ROSELLI, CLARK & ASSOCIATES**  
**CERTIFIED PUBLIC ACCOUNTANTS**

500 West Cummings Park  
Suite 4900  
Woburn, MA 01801

Telephone: (781) 933-0073  
[www.roselliclark.com](http://www.roselliclark.com)

Town of Upton, Massachusetts  
One Main Street  
Upton, MA 01568  
Attention: Mr. Kenneth Glowacki

Hi Ken

Thank you for your comments to the Management Report. I understand your feelings on the final bullet point as this is very sensitive to you in having held your position in high esteem for many, many years. However contrary to your letter, there is no presumption that you are leaving office any time soon; if I missed this, please point it out to me and I will remove this. Also, I would support you remaining in the position, elected or appointed until the day comes that you finally do decide to put away the ten-key. You do a great job in Upton and there are no guarantees, elected or otherwise that an ideal candidate would be available; I point to the Town Accountant search the Town went thru last year and the attempts to appoint a qualified candidate.

I have attached a report done by MMA consulting for the Town of Upton about 20 years ago citing this exact recommendation;

Secondly, I have attached 3 examples of the DOR recommending that elected Treasurer/Collectors become appointed.

Westport - page 7

Westminster - page 6

Hatfield - page 9

There are numerous other examples at the following website so, no, the DOR is not silent on this subject and quite to the contrary, very vocal, as well as a prestigious consulting group in the Commonwealth who reviewed your own Town.

<http://www.mass.gov/dor/local-officials/municipal-data-and-financial-management/financial-mgt-assistance/ta-reports.html>

The DOR cites that this is a growing trend and they are pushing us to identify these situations and make recommendations accordingly; I can't argue with the oversight agency...

You make a lot of valid points in the letter, and being an elected official you understand the democratic process better than most, so wouldn't it make sense to let the voters decide if this was better for them or not and let the chips fall where they may. After all this would be democracy at work.

In Westminster, the voters decided to keep the elected process and that was the end of it. Westport is moving forward and the elected Treasurer is embracing appointment as well as the Town. This has become more important to the Town after allegations of inappropriate conduct surfaced regarding a full-time elected official outside of the financial offices. The individual is presently on paid leave because the situation of being elected does not allow him to be removed without a voter recall. As a result, the elected official sits at home collecting a salary, and everyone is wondering why this position was elected in the first place.

As for the "opinion" this refers to a specific industry report provided by the AICPA that is called an opinion and not the opinion that is used in layman's terms. Confusing, but I don't write the rules.

As for some of the other comments:

Retirement payment - the Town has \$3.4M in general fund and stabilization cash on July 1; this is pooled cash; you receive close to \$4M in taxes by August 1 and the State is now paying monthly beginning on August 1; so you have available cash for operations that represents 45% of your total annual budget by August 1. The incremental payment to Retirement is about \$230K above the normal payment you make on July 1. Maybe my math is way off, but this seems like a no brainer. Could you send me the comprehensive analysis you did last year so I can review it and determine where Terenzio went wrong if he did? If this cash savings comment does not deserve to be mentioned, we should remove it.

Performance Bonds - I will remove this comment rather than deliberate; it is semantics anyhow.

Capital Plan – we have incorporated the Capital Budget Committee into the language.

Please see revised letter.

Thanks again

*Tony Roselli*

Tony Roselli, CPA, CGMA Partner