



Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis and Comparison
Version 1 – March 19, 2015

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**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

Background:

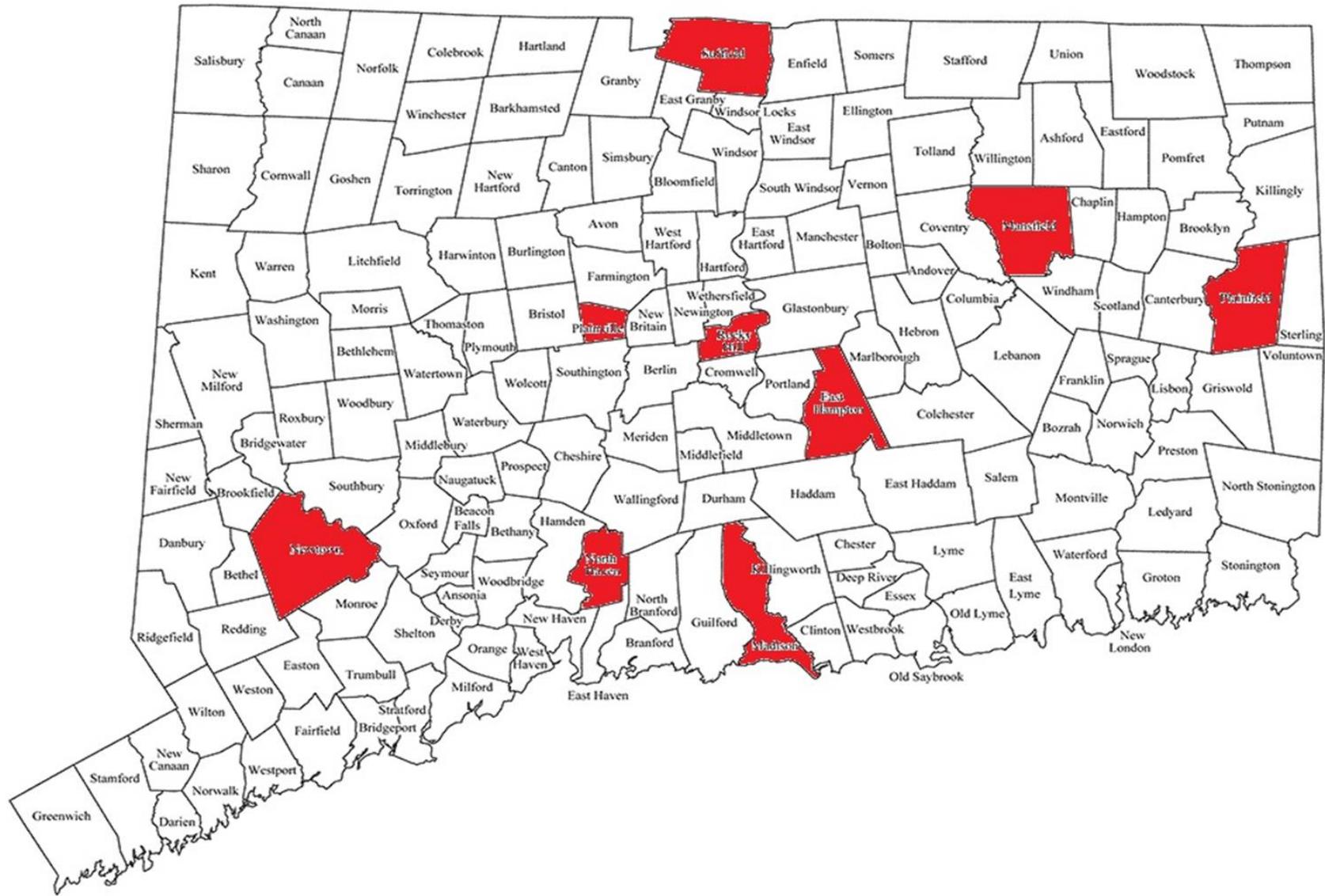
As part of the Financial and Operational Controls Assessment project, BlumShapiro evaluated the Town of Mansfield’s Finance Department in comparison to eight (8) other municipalities in Connecticut. BlumShapiro obtained and evaluated the following comparison information for each town:

1. Town Population
 - a. Note: Mansfield’s population is approximately 13,500 when on-campus students are not considered
2. Total Municipal and School District 2014-15 Budget Information
 - a. Note: Mansfield’s represented budget does not include approximately \$6 million in grant funds annually
3. Shared Services Environment
4. Total Number of Financial Staff for both the Municipality and School District
(please see the Appendix for position detail)
 - a. Note: BlumShapiro included staff members that were involved in performing financially relevant operations or that were assigned to support finance staff as part of their daily tasks (ex: Finance Office Secretaries).
5. Salaries and Benefits of Financial Staff
 - a. Note: Due to the confidentiality of some benefits information, BlumShapiro was unable to obtain exact benefits data from the other municipalities. Therefore we used a benefits multiplier of 39% for all salaries to calculate benefits totals for the rest of the towns.
6. Financial Services for Other Entities

	Town	Shared Services?	Total Budget 2014-15	Population	Number of Finance Staff
1	Newtown, CT	Yes	\$111,066,204	27,543	12
2	North Haven, CT	Yes	\$88,857,841	23,035	15
3	Madison, CT	Yes	\$75,751,043	17,858	8
4	Rocky Hill, CT	No	\$70,894,850	19,729	9
5	Mansfield, CT	Yes	\$57,112,694	25,648	7
6	Plainville, CT	Yes	\$55,424,977	17,328	5
7	Suffield, CT	No	\$55,300,389	15,692	7
8	Plainfield, CT	No	\$45,193,803	15,358	7
9	East Hampton, CT	Yes	\$40,285,926	13,352	7

Town of Mansfield Financial and Operational Controls Assessment Municipal Analysis

Location of the Municipalities reviewed are identified below

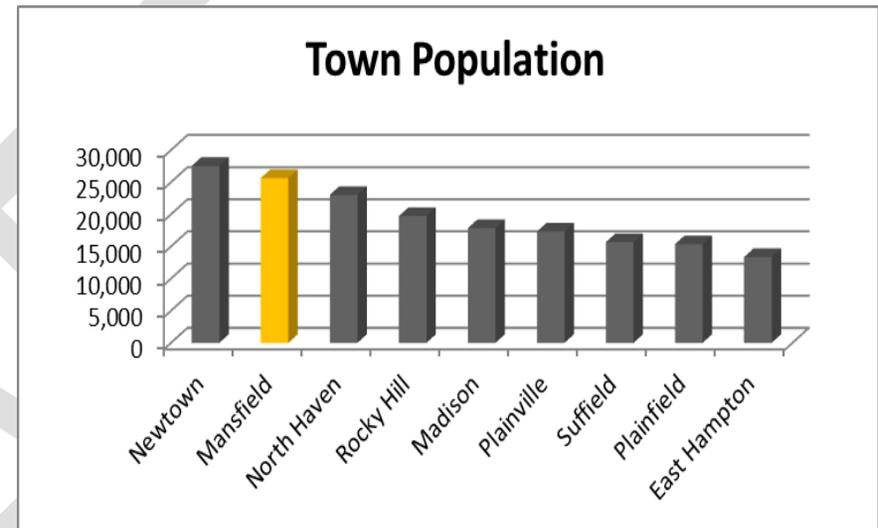


**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

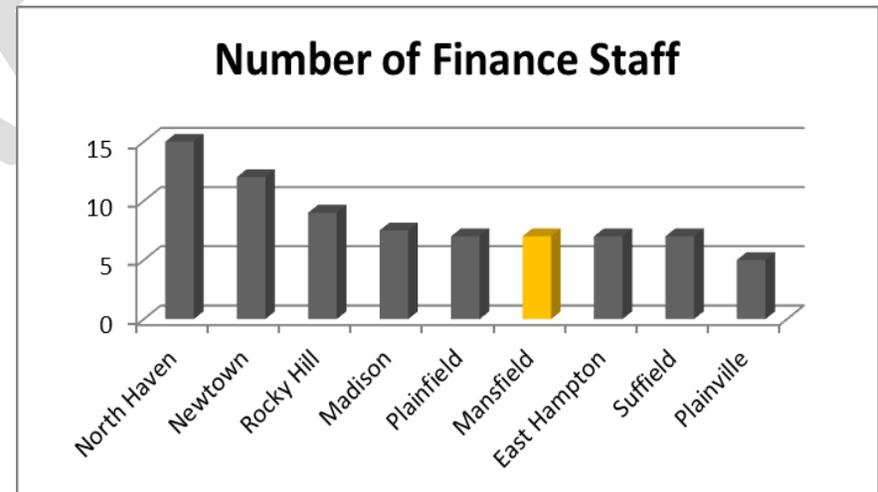
Initial Comparison:

BlumShapiro performed a comparison of population, financial staff and budget on the following pages.

<i>Population</i>			
	Town	Shared Services?	Population
1	Newtown	Yes	27,543
2	Mansfield	Yes	25,648
3	North Haven	Yes	23,035
4	Rocky Hill	No	19,729
5	Madison	Yes	17,858
6	Plainville	Yes	17,328
7	Suffield	No	15,692
8	Plainfield	No	15,358
9	East Hampton	Yes	13,352



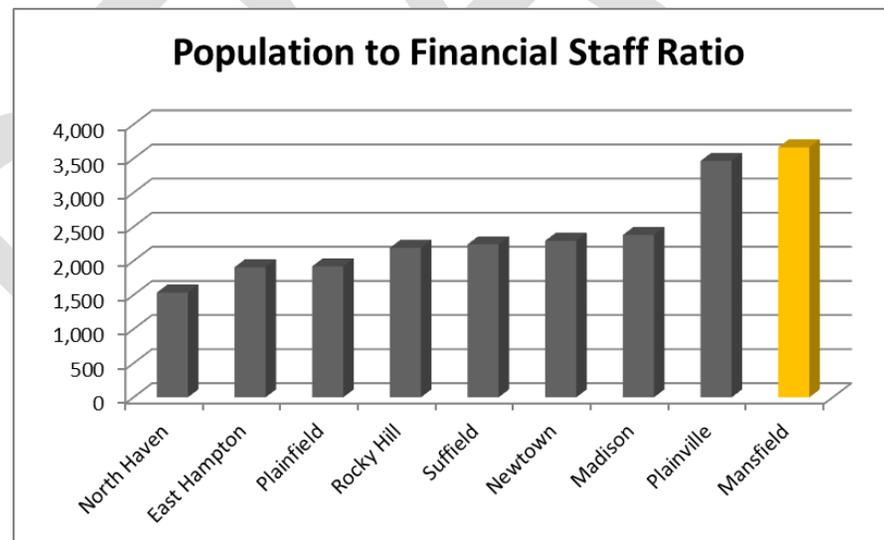
<i>Financial Staff</i>			
	Town	Shared Services?	Number of Staff
1	North Haven	Yes	15
2	Newtown	Yes	12
3	Rocky Hill	No	9
4	Madison	Yes	8
5a.	Plainfield	No	7
5b.	East Hampton	Yes	7
5c.	Mansfield	Yes	7
5d.	Suffield	No	7
9	Plainville	Yes	5



**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

BlumShapiro evaluated town populations against the number of respective financial staff. Mansfield has the lowest financial staff-to-population ratio compared to the other municipalities.

<i>Ratio of Population to Financial Staff</i>					
Town	Shared Services?	Ratio (= Population / Financial Staff)	Population	Number of Financial Staff	
1	North Haven	Yes	1,536	23,035	15
2	East Hampton	Yes	1,907	13,352	7
3	Plainfield	No	1,920	15,358	7
4	Rocky Hill	No	2,192	19,729	9
5	Suffield	No	2,242	15,692	7
6	Newtown	Yes	2,295	27,543	12
7	Madison	Yes	2,381	17,858	7.5
8	Plainville	Yes	3,466	17,328	5
9	Mansfield	Yes	3,664	25,648	7

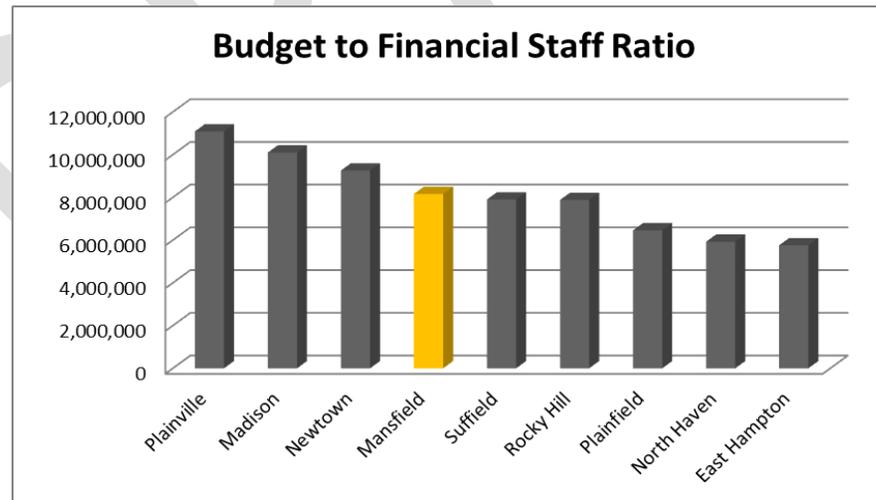


**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

BlumShapiro evaluated Town and BOE budgets against the number of respective financial staff.

<i>Ratio of Budget to Financial Staff</i>					
	Town	Shared Services?	Ratio (= Budget / Financial Staff)	Total Budget 2014-15	Number of Financial Staff
1	Plainville	Yes	11,084,995	\$55,424,977	5
2	Madison	Yes	10,100,139	\$75,751,043	7.5
3	Newtown	Yes	9,255,517	\$111,066,204	12
4	Mansfield	Yes	8,158,956	\$57,112,694	7
5	Suffield	No	7,900,056	\$55,300,389	7
6	Rocky Hill	No	7,877,206	\$70,894,850	9
7	Plainfield	No	6,456,258	\$45,193,803	7
8	North Haven	Yes	5,923,856	\$88,857,841	15
9	East Hampton	Yes	5,755,132	\$40,285,926	7

Mansfield has the fourth (4th) highest budget to financial staff ratio compared to the other municipalities.

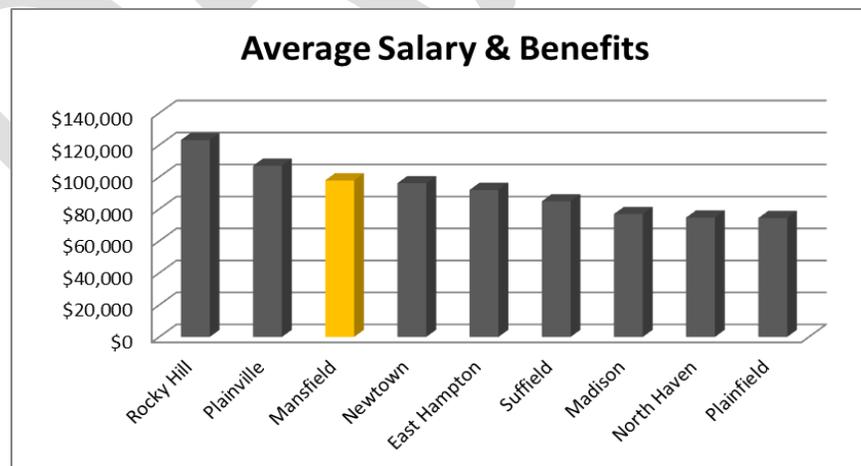


**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

Salaries and Benefits:

BlumShapiro evaluated average and total Town and BOE Finance staff salaries and benefits: Mansfield has the third (3rd) highest average salary and benefits, and the fourth (4th) highest total salary and benefits, for Finance staff compared to the other municipalities.

<i>Average Finance Employee Salary & Benefits</i>					
	Town	Shared Services?	Number of Financial Staff	Total Salary & Benefits	Average Salary & Benefits per Finance Employee
1	Rocky Hill	No	9	\$1,108,346	\$123,150
2	Plainville	Yes	5	\$535,300	\$107,060
3	Mansfield	Yes	7	\$685,450	\$97,921
4	Newtown	Yes	12	\$1,154,014	\$96,168
5	East Hampton	Yes	7	\$643,670	\$91,953
6	Suffield	No	7	\$593,576	\$84,797
7	Madison	Yes	7.5	\$576,604	\$76,881
8	North Haven	Yes	15	\$1,120,015	\$74,668
9	Plainfield	No	7	\$520,256	\$74,322



**Town of Mansfield Financial and Operational Controls Assessment
Municipal Analysis**

Entity Services:

BlumShapiro performed a comparison of financial/accounting services provided by each municipality for other entities.

<i>Entity Services Matrix</i>						
Town	Town Departments	BOE Departments	Additional School District	Health District	Additional Entity (1)	Additional Entity (2)
Mansfield	X	X	X	X	X	X
East Hampton	X	X		X		
Rocky Hill	X	X			X	
Suffield	X	X			X	
Madison	X	X				
Plainville	X	X				
Newtown	X	X				
Plainfield	X	X				
North Haven	No Response Provided					

Mansfield:

- *Town and BOE Departments*
- *Additional School District – Region 19 School District*
- *Health District – Eastern Highlands Health District*
- *Additional Entity (1) – Downtown Partnership*
- *Additional Entity (2) – Discovery Depot*

East Hampton:

- *Town and BOE Departments*
- *Health District – Chatham Health District*

Rocky Hill:

- *Town and BOE Departments*
- *Additional Entity (1) – Foodservice Department (Sodexo, CREC)*

North Haven: (No Response Provided)

Suffield:

- *Town and BOE Departments*
- *Additional Entity (1) – Water Pollution Control Authority*

Madison:

- *Town and BOE Departments*

Plainville:

- *Town and BOE Departments*

Newtown:

- *Town and BOE Departments*

Plainfield:

- *Town and BOE Departments*

Findings:

BlumShapiro compared the Town of Mansfield against the sampled municipalities. BlumShapiro identified the following findings:

1. Population

- a. Mansfield has the second (2nd) highest population and is tied for the second lowest number of financial staff.
- b. Mansfield has the lowest finance staff-to-population ratio.

2. Budget

- a. Mansfield has the fifth (5th) highest budget and is tied for the second lowest number of financial staff
- b. Mansfield has the fourth (4th) highest budget-to-finance staff ratio
 - i. = 2014-15 Budget / Total Number of Financial Staff

3. Salaries and Benefits

- a. Mansfield has the fourth (4th) highest salary and benefits total for financial staff
- b. Mansfield has the third (3rd) highest salary and benefits average per financial staff member

4. Entity Services

- a. Mansfield performs accounting services for the highest number of additional entities – twice as many entities as the second highest number (6 vs. 3)
- b. Mansfield does not charge the Discovery Depot or Downtown Partnership for accounting services

Finance Department Cost Allocation Assessment:

BlumShapiro reviewed and evaluated the cost allocation model developed by the Mansfield Finance Department and concluded the following:

A. Cost Model Overview

1. Annual salary costs were identified for Mansfield Finance Department employees (7 FTEs)
2. Employee benefits were also calculated
 - a. Social Security, Medicare, MERS, Medical Insurance, Workers Compensation, STD/LTD life insurance, OPEB
3. Other expenses were identified as part of the Finance Department operations
 - a. This included bank fees, supplies and utilities
 - i. Utilities were calculated based on square footage of Finance Department usage
 - ii. Facility maintenance costs were also estimated and included
 - b. Technology costs were not included as they are a separate charge to each department
 - i. Mansfield created an Internal Service Fund to manage technology based internal charges (Management Services Fund)
4. Allocations identified for each entity was based on entity budget amount compared to the total budget compared to services provided (See Appendix for list of services provided by entity).
5. No expense allocations were made for the Discovery Depot
6. No expense allocations were identified for the Downtown Partnership

Observations:

Based on the aforementioned findings, BlumShapiro has made the following observations regarding the Town of Mansfield Finance Department:

1. The Finance Department has minimal resources to meet their expected responsibilities

- a. The Finance Department is tied for the second (2nd) least number of staff and are asked to perform accounting services for the highest number (6) of entities
- b. We recommend that the Town consider adding an accounting position FTE to the Town's Finance Department. This person's role would include the following:
 - i. Helping to oversee financial controls
 - ii. Perform financial analysis
 - iii. Assisting with the budgeting process
 - iv. Assisting with the grants management process

2. Mansfield does not have a consistent policy for charging other entities for their accounting services

- a. Currently the Discovery Depot and Downtown Partnership do not pay a fee for the accounting services provided by the Mansfield Finance Department
- b. BlumShapiro recommends that Mansfield develop a consistent policy for charging additional entities for services performed by the Finance Department

Town of Mansfield Financial and Operational Controls Assessment
Appendix

Municipal and School District financial staff detail listing

Financial Staff Detail									
Town	<u>North Haven</u>	<u>Newtown</u>	<u>Rocky Hill</u>	<u>Madison</u>	<u>Plainfield</u>	<u>East Hampton</u>	<u>Mansfield</u>	<u>Suffield</u>	<u>Plainville</u>
Shared Services?	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes
Number of Financial Staff	15	12	9	7.5	7	7	7	7	5
Town Finance Office	<ol style="list-style-type: none"> 1. Director of Finance 2. Treasurer 3. Asst. Office Mngr. 4. Bookkeeper II 5. Bookkeeper II 6. Bookkeeper II 7. Bookkeeper I 8. Secretary 9. Senior Clerk 10. Senior Clerk 	<ol style="list-style-type: none"> 1. Director of Finance 2. Asst. Finance Director 3. Accountant & Payroll 4. Accts. Payable 5. Secretary 	<ol style="list-style-type: none"> 1. Director of Finance 2. Accounting Mngr. & Treasurer 3. Payroll Clerk 4. Accts. Payable Clerk 	<ol style="list-style-type: none"> 1. Director of Finance 2. Comptroller & Asst. Director of Finance 3. Payroll Mngr. 4. Senior Acct. & Payroll Clerk 5. Accounting Supervisor 6. Senior Acct. Clerk I 7. Senior Acct Clerk II 8. Accts Payable (part time) 	<ol style="list-style-type: none"> 1. Director of Finance 2. Asst. Director of Finance 3. Staff Member I 	<ol style="list-style-type: none"> 1. Finance Director 2. Asst. Finance Director 3. Accts. Payable Clerk 4. Revenue Clerk 	<ol style="list-style-type: none"> 1. Director of Finance 2. Accounting Mngr. 3. Budget Analyst 4. Accountant 5. Accts. Payable Clerk 6. Payroll Admin. 7. Finance Clerk 	<ol style="list-style-type: none"> 1. Director of Finance 2. Payroll 3. Accts. Payable 4. Treasurer 	<ol style="list-style-type: none"> 1. Director of Finance 2. Accts. Payable
BOE Finance Office	<ol style="list-style-type: none"> 11. Director of Business & Operations 12. Asst. Director of Business & Ops. 13. Student Revenue & Payroll 14. Accts. Payable 15. Benefits 	<ol style="list-style-type: none"> 6. Director of Business 7. Business Office Coordinator 8. Accountant 9. Accts. Payable Coordinator 10. Payroll Coordinator 11. Payroll Bookkeeper 12. Financial Analyst 	<ol style="list-style-type: none"> 5. Director of Finance & Ops. 6. Executive Asst. Director of Finance & Ops. 7. Bookkeeper I 8. Bookkeeper II – Accts. Payable 9. Secretary II 	N/A	<ol style="list-style-type: none"> 4. Director of Finance 5. AP/AR Clerk 6. Payroll 7. Secretary 	<ol style="list-style-type: none"> 5. Business Mngr. 6. Accts. Payable Clerk 7. Payroll Clerk 	N/A	<ol style="list-style-type: none"> 5. Director of Fiscal Admin. 6. Accounting Coordinator 7. Payroll & Benefits Coordinator 	<ol style="list-style-type: none"> 3. Director of Business & Ops. 4. Accts. Payable 5. Payroll

**Town of Mansfield Financial and Operational Controls Assessment
Appendix**

Town of Mansfield – Finance Department Detailed Service Listing

Description	Town	Board	Region	EHHD	Downtown Partnership	Discovery Depot
Financial Services						
Routine Operations:						
Purchasing Agent/Services – RFQ, RFP review	X	X	X	X	X	X
Payroll Processing – paychecks, direct deposits, tax reporting, deduction processing, pension reporting, etc	X	X	X	X	X	X
Accounts Payable Processing – check issuance, 1099 Reporting, etc	X	X	X	X	X	X
Quarterly Financial Statements	X	X	X	X	X	X
Quarterly Narrative	X					
Monitor Fiscal Year Budget Activity	X					
Semi-annual Energy Reports	X	X	X			X
Energy Contracts Negotiations	X	X	X			X
Bus Contract Negotiations		X	X			
Software User training & maintenance – AP, PO, GL, PR, BU, CAMA, Tax Collections & Misc. Receivables	X	X	X	X	X	X
Annual Audit	X	X	X	X	X	X
Comprehensive Annual Financial Report Preparation	X	X	X	X		
Submittal of CAFR to GFOA	X		X			
Fiscal Yearend Closing	X	X	X	X	X	X
ED001, ED141, MBR, SBCH Reporting		X	X			
Journal Entry Processing	X	X	X	X	X	X
Grant monitoring, reporting, journal entries, and drawdowns	X	X	X	X		
Salary Transfer Calculations	X	X	X			
Health Insurance Fund Operations – monthly contribution calculation & transfers, claims payments.	X	X	X	X	X	X
Management Services Fund Operations (copiers, energy, IT, postage, phones, etc)	X	X	X	X	X	X
Parking Garage Operations	X					

**Town of Mansfield Financial and Operational Controls Assessment
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Description	Town	Board	Region	EHHD	Downtown Partnership	Discovery Depot
Intermodal Center Operations	X					
Parks & Recreation Fund Operations	X					
Treasury Management	X	X	X	X	X	X
Maintain Fixed Asset Records	X	X	X	X	X	X
Capital Projects Fiscal Management	X	X	X			
Employee Contract Negotiation Projections	X		X	X	X	
Assist with Interlocal Agreements	X	X	X	X		X
Fund Analysis	X	X	X	X	X	X
Purchasing Card Management	X	X	X	X	X	X
Oversight of Assessor's Office	X					
Oversight of Collector's Office	X	X	X	X	X	X
Budget Preparation:						
Salary & Benefit Projections	X	X	X	X	X	
Energy Cost Projections	X	X	X		X	X
Health Insurance Fund Projections	X	X	X	X	X	X
Management Services Fund Projections (Energy, copiers, phones, IT, postage, etc)	X	X	X	X	X	X
Workers Comp Fund Projections	X	X	X			
Solid Waste Fund Review	X					
Transportation Cost Projections		X	X			
Budget in Brief preparation	X	X	X			
Budget narratives and schedule preparation	X	X	X	X	X	X
Preparation of budget documents	X					
Preparation of information packets and presentations	X					
Submittal of budget to GFOA	X					
Projects:						
Implement UCOA	X	X	X	X	X	X
Implement OpenGov	X	X	X	X	X	X
Developed Pay-As-You-Go Capital Plan	X					
Implement Employee Benefit Statements	X	X	X	X	X	X
Storrs Center – Assessments, Grant	X					

**Town of Mansfield Financial and Operational Controls Assessment
Appendix**

Description	Town	Board	Region	EHHD	Downtown Partnership	Discovery Depot
Management, Funding Analysis						
Financial Software Upgrade	X	X	X	X	X	X
Revenue Collection System Upgrade	X	X	X	X	X	X
CAMA System Upgrade	X					
Region 19 Bond Refunding (2009)			X			
Issue General Obligation Bonds (2011)	X		X			
Athletic Track & Facility Improvements – debt analysis, member town impact, public info. sessions, budgeting			X			
Four School Renovation Project – cost projections, debt analysis, budgeting, public info. sessions, etc	X	X				
Financial Policy Updates	X		X			
Four Corners Sewer Project – Debt/Cost analysis, presentations	X					
School Construction - applications, reporting, reimbursement requests, audit preparation, etc.		X	X			
Review of procedures for Student Activities Fund		X	X			
Implemented Energy Watchdog	X	X	X		X	X
Grants:						
Storrs Center – DOT, DECD, etc	X					
Other DOT Projects (bridges, etc)	X					
Education – Title I, VIB, etc		X	X			
School Construction		X	X			
Agricultural Education Equipment			X			
LOCIP, Town Aid Road, etc	X					
PILOT, Pequot, Transportation, ECS	X	X	X			
Bioterrorism Preparedness				X		
Other EHHD grants				X		