

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Wednesday, July 29, 2015

Audrey P. Beck Building
Council Chambers
6:00pm

A G E N D A

1. Call to order
2. Approval of the minutes for June 8, 2015
3. Approval of the minutes for June 10, 2015
4. Opportunity for Public Comment
5. Staff Reports
6. BlumShapiro Operational and Financial Controls Review (edits shown)
 - 6(a). BlumShapiro Operational and Financial Controls Review (final)
7. Fraud Risk Assessment RFP
8. Communications/Other Business/Future Agenda Items
9. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF JUNE 8, 2015

Members Present: Ryan (Chair), Shapiro, Raymond

Other Council Members Present: Kegler, Moran, Marcellino, Wassmundt

Staff Present: Hart, Trahan

Guests: None

1. Meeting called to order at 6:00pm.
2. Approval of the minutes for May 11, 2015

Mr. Shapiro moved and Mr. Ryan seconded to approve the minutes of May 11, 2015 as amended. Motion passed unanimously.

3. Opportunity for Public Comment – Arthur Smith, Mulberry Road, delivered a communication to Chairman Ryan (attached) and discussed the same regarding questions he has regarding his recent FOIA request.
4. Staff Reports – None at this time.
5. Capital Improvement Program Closeouts and Adjustments – The Committee discussed the communication from Finance Director Trahan to Town Manager Hart dated May 4, 2015 regarding the Capital Projects Fund. Ms. Trahan and Mr. Hart answered questions regarding Pool Car funding, the Skate Park and the Mansfield Community Playground projects and the reallocation of \$81,000 in funding from the Large Dump Truck to purchase a Skid Steer Tractor with attachments and various Public Works Small Equipment.

Mr. Shapiro moved and Ms. Raymond seconded to recommend approval of the CIP closeouts and adjustments as presented in the June 8, 2015 Memo from the Town Manager. Motion passed unanimously.

6. Quarterly Financial Statements Dated March 31, 2015 – The Committee discussed various items included in the financial statements, including the financial status of the Health Insurance Fund and projections for yearend results for all funds reported. In addition Ms. Trahan distributed a table providing projections for General Fund revenues and expenditures for FY 2014/2015 (attached). No action was asked of the Committee at this time, the report was presented for informational purposes only.

Mr. Shapiro moved and Mr. Ryan seconded to accept and recommend acceptance of the Quarterly Financial Statements Dated March 31, 2015 to the Town Council. Motion passed unanimously.

7. Communications/Other business/future agenda items –
 - ⇒ Level at which we propose bonding
 - ⇒ Continue review of the Fiscal Management Policies (Fund Balance complete, need to do Investment, Debt, etc)
 - ⇒ Discussion with Mansfield Discovery Depot regarding a preschool subsidy
 - ⇒ Parameters for building permit fee reductions

8. Adjournment. The meeting adjourned at 7:22pm.
Mr. Ryan moved and Ms. Raymond seconded to adjourn. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance

ARTHUR A. SMITH

74 Mulberry Road
Mansfield, CT 06250

June 8, 2015

Town of Mansfield Finance Committee,
Town Council and Town Manager
Audrey P. Beck Building
4 South Eagleville Road
Mansfield, CT 06268

Re: Town Bank Accounts

Dear Mr. Ryan and Finance Committee Members:

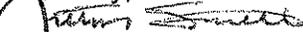
Through my Freedom of Information Act request of February 24, 2015 I have had the opportunity to review town finance documents that were made available to me. My questions are based on the review of those documents. I have been told that the "Best Value" documents requested will not be available in total until August. I may have further questions at that time.

My questions are as follows:

- (1) I have obtained People's United Bank Business Signature Cards for four Town of Mansfield Accounts, #1007000392, #1007000405, #1007000384 and #6500430191, the first signature is the Town of Mansfield, who is able to take actions on this account under that signature?
- (2) Of the Accounts listed above none have a date except #6500430191, why are the Certification of Taxpayer Identification Number sections without dates?
- (3) Why was the #6500430191 account opened on March 9, 2015?
- (4) What account was replaced and where is the retained history of that account, it appears to be a Health Insurance Account?
- (5) What is the World Pay account, and who has access to it?
- (6) Of the "Best Value" documents produced, a significant number do not have dates with the time of approval by the town's CFO, why aren't these documents dated?
- (7) What is the procedure for opening and closing bank accounts and are these procedures included in the control measures, who is involved in that process and does the town manager need to sign off on all closed and new bank accounts?

On a related matter, there has been discussion that the Housing Development Corporation, see attached documents, may be utilized in the Mansfield Tomorrow Plan of Conservation, will that 501(c) 3 be audited before it is involved in any function for the town?

Sincerely,



Enclosures (6 pages)

CC: Mr. Ziplow, Blum&Shapiro

File

Account Title: Town of Mansfield
Cheryl A Trahan
Amy N Meriwether
MUN
SIG
SIG

Business Owner and Authorized Signer Information: The owner of the business account, whose TIN is certified below is an owner, managing member, general partner, authorized officer or principal of the business and an authorized signer on the account pursuant to the legal documents submitted to People's United Bank. By designating a person as a signer below, owner(s) represents and warrants to People's United Bank the person has the authority to act on behalf of the business with respect to the account.

By signing this signature card I/we agree that I/we have received a copy of the Business Deposit Account Contract, Business Schedule of Deposit Account Charges and Business Account Schedule of Interest and agree to the terms and conditions contained therein as they may be modified from time to time. I/we and will agree to waive our right to a trial by jury in any legal action, proceeding or counterclaims arising out of or in connection with the account. By selecting the M\$/ATM checkbox below, you authorize People's United to order an ATM Card and/or MasterMoney Debit Card on your behalf for this account.

Signature 1 Town of Mansfield M\$/ATM Signature 4 M\$/ATM
Signature 2 Cheryl A Trahan M\$/ATM Signature 5 M\$/ATM
Signature 3 Amy N Meriwether M\$/ATM Signature 6 M\$/ATM

Name 1: Town of Mansfield
Relationship: Municipality
Address: 4 S Eagleville Rd
Storrs Mansfield CT 062682574
TIN (Certification Required): 06-6002032
DOB:

Name 4:
Relationship:
TIN:
DOB:

Name 2: Cheryl A Trahan
Relationship: Signer
Address: [REDACTED]
TIN: [REDACTED]
DOB: [REDACTED]

Name 5:
Relationship:
Address:
TIN:
DOB:

Name 3: Amy N Meriwether
Relationship: Signer
Address: [REDACTED]
TIN: [REDACTED]
DOB: [REDACTED]

Name 6:
Relationship:
Address:
TIN:
DOB:

Account Mailing Address:
Town of Mansfield
Cheryl A Trahan
Amy N Meriwether
4 S Eagleville Rd
Storrs Mansfield CT 062682574

CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER
As a duly authorized representative of the business identified above and speaking on behalf of the business, I certify, under penalties of perjury that (1) the number shown on this form is my correct taxpayer identification number and (2)(a) I am not subject to backup withholding for the reason checked below, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and (3) I am a U.S. person (including a U.S. resident alien). You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.
I am exempt from backup withholding because I am an: (Check one if applicable):
 Exempt Payee (Form W-9 is required) Non-Resident Alien (Form W-8 is required)

The following exception condition exists on this account:
Management Approval:
CHEX systems called by: Lari L. Shaw

Signature Cheryl A Trahan Date: _____

Opened CS2 Employee Branch

Last Updated 08/22/2013 (Title Change) Employee 12853 Branch 0000100



Peoples United Bank Business Signature Card

Account Type MUNICIPAL CHECKING - 301

Account # 1007000405

Account Title: Town of Mansfield
 Cheryl A Trahan
 Amy N Meriwether

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By signing this signature card I/we agree that I/we have received a copy of the Business Deposit Account Contract, Business Schedule of Deposit Account Charges and Business Account Schedule of Interest and agree to the terms and conditions contained therein as they may be modified from time to time. I/we and will agree to waive our right to a trial by jury in any legal action, proceeding or counterclaims arising out of or in connection with the account. By selecting the MS/ATM checkbox below, you authorize People's United to order an ATM Card and/or MasterMoney Debit Card on your behalf for this account.

Signature 1 Town of Mansfield MS/ATM Signature 4 _____ MS/ATM
 Signature 2 Cheryl A Trahan MS/ATM Signature 5 _____ MS/ATM
 Signature 3 Amy N Meriwether MS/ATM Signature 6 _____ MS/ATM

Name 1: Town of Mansfield
 Relationship: Municipality
 Address: 4 S Eagleville Rd
 Storrs Mansfield CT 062682574
 TIN (Certification Required): 06-6002032
 DOB:

Name 4:
 Relationship:
 TIN:
 DOB:

Name 2: Cheryl A Trahan
 Relationship: Signer
 Address: _____
 TIN: _____
 DOB: _____

Name 5:
 Relationship:
 Address:
 TIN:
 DOB:

Name 3: Amy N Meriwether
 Relationship: Signer
 Address: _____
 TIN: _____
 DOB: _____

Name 6:
 Relationship:
 Address:
 TIN:
 DOB:

Account Mailing Address:
 Town of Mansfield
 Cheryl A Trahan
 Amy N Meriwether
 4 S Eagleville Rd
 Storrs Mansfield CT 062682574

CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER
 As a duly authorized representative of the business identified above and speaking on behalf of the business, I certify, under penalties of perjury that (1) the number shown on this form is my correct taxpayer identification number and (2)(a) I am not subject to backup withholding for the reason checked below, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and (3) I am a U.S. person (including a U.S. resident alien). You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.
 I am exempt from backup withholding because I am an: (Check one if applicable):
 Exempt Payee (Form W-9 is required) Non-Resident Alien (Form W-8 is required)

The following exception condition exists on this account:

Management Approval:

CHEX systems called by: David L. Shaw

Signature: Cheryl A Trahan Date: _____

Opened CS2 Employee Branch

Last Updated 08/22/2015 (Title Change) Employee 12853 Branch 0000100



Account Title: Town of Mansfield
 Cheryl A Trahan
 Amy N Meriwether

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Business Owner and Authorized Signer Information: The owner of the business account, whose TIN is certified below is an owner, managing member, general partner, authorized officer or principal of the business and an authorized signer on the account pursuant to the legal documents submitted to People's United Bank. By designating a person as a signer below, owner(s) represents and warrants to People's United Bank the person has the authority to act on behalf of the business with respect to the account.

By signing this signature card I/we agree that I/we have received a copy of the Business Deposit Account Contract, Business Schedule of Deposit Account Charges and Business Account Schedule of Interest and agree to the terms and conditions contained therein as they may be modified from time to time. I/we and will agree to waive our right to a trial by jury in any legal action, proceeding or counterclaims arising out of or in connection with the account. By selecting the MS/ATM checkbox below, you authorize People's United to order an ATM Card and/or MasterMoney Debit Card on your behalf for this account.

Signature 1 <u>Town of Mansfield</u>	<input type="checkbox"/>	MS/ATM	Signature 4 _____	<input type="checkbox"/>	MS/ATM
Signature 2 <u>Cheryl A Trahan</u>	<input type="checkbox"/>	MS/ATM	Signature 5 _____	<input type="checkbox"/>	MS/ATM
Signature 3 <u>Amy N Meriwether</u>	<input type="checkbox"/>	MS/ATM	Signature 6 _____	<input type="checkbox"/>	MS/ATM

Name 1: Town of Mansfield Relationship: Municipality Address: 4 S Eagleville Rd Storrs Mansfield CT 062682574 TIN (Certification Required): 06-6002032 DOB:		Name 4: Relationship: Address: TIN: DOB:	
Name 2: Cheryl A Trahan Relationship: Signer Address: _____ TIN: _____ DOB: _____		Name 5: Relationship: Address: TIN: DOB:	
Name 3: Amy N Meriwether Relationship: Signer Address: _____ TIN: _____ DOB: _____		Name 6: Relationship: Address: TIN: DOB:	
Account Mailing Address: Town of Mansfield Cheryl A Trahan Amy N Meriwether 4 S Eagleville Rd Storrs Mansfield CT 062682574		CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER As a duly authorized representative of the business identified above and speaking on behalf of the business, I certify, under penalties of perjury that (1) the number shown on this form is my correct taxpayer identification number and (2)(a) I am not subject to backup withholding for the reason checked below, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and (3) I am a U.S. person (including a U.S. resident alien). You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. I am exempt from backup withholding because I am an: (Check one if applicable): <input type="checkbox"/> Exempt Payee (Form W-9 is required) <input type="checkbox"/> Non-Resident Alien (Form W-8 is required)	
The following exception condition exists on this account: Management Approval: _____ CHEX systems called by: <u>Jeri R Shaw</u>		Signature: <u>Cheryl A Trahan</u> Date: _____	
Opened CS2	Employee	Branch	Last Updated 08/22/2013 (Title Change) Employee 12853 Branch 0000100



Account Title: Town of Mansfield
Cheryl A. Trahan
Amy N. Meriwether
MUN
SIG
SIG

Business Owner and Authorized Signer Information

The owner of the business account, whose TIN is certified below is an owner, managing member, general partner, authorized officer or principal of the business and an authorized signer on the account pursuant to the legal documents submitted to People's United Bank. By designating a person as a signer below, owner(s) represents and warrants to People's United Bank the person has the authority to act on behalf of the business with respect to the account.

By signing this signature card I/we agree that I/we have received a copy of the Business Deposit Account Contract, Business Schedule of Deposit Account Charges and Business Account Schedule of Interest and agree to the terms and conditions contained therein as they may be modified from time to time. I/we and will agree to waive our right to a trial by jury in any legal action, proceeding or counterclaims arising out of or in connection with the account.

Signature 1 Town of Mansfield

Signature 4 _____

Signature 2 Cheryl A. Trahan

Signature 5 _____

Signature 3 Amy Meriwether

Signature 6 _____

Name 1: Town of Mansfield
Relationship: Municipality
Address: 4 S. Eagleville Rd
Storrs Mansfield CT 06268
TIN (Certification Required): 06-6002032
DOB:

Name 4:
Relationship
Address:
TIN:
DOB:

Name 2: Cheryl A Trahan
Relationship: Signer
Address: [Redacted]
TIN: [Redacted]
DOB: [Redacted]

Name 5:
Relationship
Address:
TIN:
DOB:

Name 3: Amy N. Meriwether
Relationship: Signer
Address: [Redacted]
TIN: [Redacted]
DOB: [Redacted]

Name 6:
Relationship
Address:
TIN:
DOB:

Account Mailing Address:
Town of Mansfield
Health Insurance Account
Cheryl A Trahan
Amy N Meriwether
4 S. Eagleville Rd
Storrs Mansfield CT 06268

CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER
Under penalties of perjury, I certify that (1) the TIN number shown on this form is my correct taxpayer identification number, and (2) (a) I am not subject to backup withholding for the reason checked below, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest and dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and (3) Unless the Non - Resident Alien box below is checked, I certify that I am a U.S. person, including a U.S. Resident Alien, and (4) The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. If you are subject to backup withholding you must strike out text following #2.

The following exception condition exists on this account:

I am exempt from backup withholding because I am an: (Check one if applicable):
Exempt Payee (Form W-9 is required)
Non-Resident Alien (Form W-8 is required)
FATCA Code

Management Approval:
CHEX systems called by: Don DeGroot 12853

Signature: Cheryl A. Trahan Date: 3/9/15

Opened 03/05/2015 Employee L Shaw Branch 100
COM0603 v5 12/2013

Last Updated (Title Change) Employee Branch

Business Inquiry

Business Details

Business Name: **MANSFIELD NONPROFIT HOUSING DEVELOPMENT CORPORATION THE** Citizenship/State Inc: **Domestic/CT**

Business ID: **0138850** Last Report Filed Year: **2011**

Business Address: **309 MAPLE ROAD, STORRS, CT, 06268** Business Type: **Non-Stock**

Mailing Address: **309 MAPLE ROAD, STORRS, CT, 06268** Business Status: **Active**

Date Inc/Registration: **Jan 24, 1983**

Principals Details

Name/Title	Business Address	Residence Address
DEXTER EDDY PRESIDENT	NONE	403 WRIGHTS WAY, STORRS, CT, 06268
JOAN CHRISTISON-LAGAY DIRECTOR	NONE	9 ELIZABETH ROAD, MANSFIELD DEPOT, CT, 06250
WILLIAM SIMONSEN SECRETARY	NONE	43 CHATHAM DRIVE, STORRS, CT, 06268

[View All Principals\(5\)](#)

Agent Summary

Agent Name **JOHN J. MCGRATH, JR.**

Agent Business Address **41 HIGH STREET, WILLIMANTIC, CT, 06226**

Agent Residence Address **29 WINDHAM CENTER ROAD, WINDHAM, CT, 06280**

[Back](#) [View Filing History](#) [View Name History](#) [View Shares](#)

Business Inquiry

 HOME  HELP

Business Search Criteria

Business Name: MANSFIELD NONPROFIT HOUSING DEVELOPMENT CORPORATION

Total Number of Matches: 1

Page: 1 of 1

Business Search Results

#	Business Name	Business ID	Status	Business Address
1	<u>MANSFIELD NONPROFIT HOUSING DEVELOPMENT CORPORATION THE</u>	0138850	Active	309 MAPLE ROAD, STORRS, CT, 06268

<< **i** >>

Back

Item #3

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF JUNE 10, 2015

Members Present: Ryan (Chair), Shapiro, Raymond

Other Council Members Present: Paterson, Kegler, Moran, Wassmundt, Kotchenburger

Staff Present: Hart, Trahan, Meriwether

Guests: Jeff Ziplow, BlumShapiro

1. Meeting called to order at 6:30pm.
2. Opportunity for Public Comment – None
3. Staff Reports – None at this time.
4. BlumShapiro Operational and Financial Controls Review – The Committee reviewed Version 2.0 of the Finance Department Policies and Procedures Manual, dated April 2015. The in-depth, page by page review included addressing all comments, questions and concerns submitted by Councilors Raymond and Ryan and any questions from councilors in attendance. Mr Ziplow discussed all changes he made in response to these items. The Committee discussed the policies that are maintained by Human Resources and are therefore not included in this manual. Town Manager Hart distributed copies of the mileage reimbursement form, Professional Travel Policy, Cell Phone Use Policy, and the Vehicle Use Policy. Also reviewed was the training plan, follow-up testing by BlumShapiro, and including a fraud policy and whistleblower policy in the manual. Mr. Ziplow will work with staff to incorporate requested changes to the document. The Committee will be provided a "red-lined" version for their review.
5. Communications/Other business/future agenda items –
 - ⇒ Fraud Risk Assessment
 - ⇒ Implementation of Whistler Blower policy and Fraud Tip Line
 - ⇒ Level at which we propose bonding
 - ⇒ Continue review of the Fiscal Management Policies (Fund Balance complete, need to do Investment, Debt, etc)
 - ⇒ Discussion with Mansfield Discovery Depot regarding a preschool subsidy
 - ⇒ Parameters for building permit fee reductions
6. Adjournment. The meeting adjourned at 8:18pm.
Mr. Shapiro moved and Mr. Ryan seconded to adjourn. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance

Cherie Trahan

From: Matthew W. Hart
Sent: Friday, May 29, 2015 8:56 AM
To: Cherie Trahan; Maria E. Capriola
Subject: FW: Town of Mansfield Controls, Policies and Procedures
Attachments: Policies and Procedures.docx

FYI

Matt Hart
Town Manager
Town of Mansfield
860-429-3336

All E-mails are for official Town business only and privacy should not be assumed. E-mails are public documents unless subject matter is protected by State or Federal Laws.

 Please consider the environment before printing this email.

From: Virginia Raymond [<mailto:v.raymond@outlook.com>]
Sent: Thursday, May 28, 2015 7:32 PM
To: Matthew W. Hart; Town Council
Cc: 'Jeff Ziplow'
Subject: Town of Mansfield Controls, Policies and Procedures

Not sure this went out as I received an error message.

Matt, pursuant to the Town Council's request for advance, written comments, please find attached my "preliminary" comments to the Finance Committee's commissioned Blum Shapiro review of the Town of Mansfield's financial controls, policies and procedures. I state preliminary as I wished to have included additional comments but in the interest of giving all parties reasonable time to review and provide thoughtful responses to my comments prior to the scheduled special Finance Committee meeting, I have issued them today. Note that I have already copied Blum Shapiro and the full Town Council. Again, this document is not all inclusive of my thoughts and comments however, given the importance and context of this review, it is my hope that if all of my (or others') comments cannot be addressed in a single "special meeting" then discussion will be continued to future Finance Committee meetings. If you should receive written comments from other Finance Committee or Town Council members, please forward them to me as received. Thank you.

Policies and Procedures Manual Comments

Is it best practice and/or comport with GAAP to have employee reimbursements processed through the Payroll System as opposed to Accounts Payable? I would like to understand why the change was made along with an explanation as to how this works and to which expenses it applies.

Page 7. B.3. There appears to be too many people making transfers. I would recommend that one person be designated with primary responsibility for compiling the transfer list and then executing the physical transfers after a manager has reviewed and signed off on the transfers. The other two staff members can serve as back-up when needed.

Page 9. C.2.3. On page 15.2.a.iii. of its Financial and Operational Controls Assessment document Blum Shapiro recommended that "all emails must be archived in an AUC folder. The policy states that all email will be stored in the FMS. Is the FMS folder different from the AUC folder? If no, then disregard comment; if yes, why the deviation from Blum Shapiro's recommendation? Ditto for the next section (C.3.2.) which describes the archiving of modification requests.

Page 9. C.4.2. Change the word "should" to "must" in the second to last line and the last line (i.e. Town Manager must (instead of should) and Superintendent must (instead of should) be copied.

Page 18 F.1. Do these petty cash policies and procedures apply to all managed entities (Region 19, BOE, Discovery Depot, etc.)?

Page 24. H.6. First paragraph. Checking on an annual basis to compare the year's terminated employees against current cardholder list doesn't seem timely. Shouldn't HR retrieve p-cards, cell phones, lap tops, keys, etc. from terminated employees at the time of their exist meeting/interview and document that these items have been retrieved and placed back into inventory (in the case of p-cards returned to the Finance Department)? Theoretically, as this policy is currently written and depending upon the timing of a termination, a terminated employee could still have in her possession a p-card for months if not a full year.

Blum Shapiro recommended insertion as appropriate in this section language that the Finance Department will provide department heads with training (annually?) regarding how to look for/identify fraudulent spending. Blum Shapiro further recommended that an aggregate purchase order and p-card spending threshold be established for select vendors. I do not see either of these recommendations in the revised policy. What has been done to address Blum Shapiro's stated concern (page 19 of the Financial and Operational Controls Assessment report) that some cardholders have unnecessarily high daily and monthly spending limits? Also, Blum Shapiro recommended (page 20) that the use of merchant cards (i.e. Home Depot, Big Y, etc.) be discontinued immediately and that credit cards not be used for any Town purchases in the updated p-card policy. What is the status of this recommendation? I would recommend that Page 25. H.6.a.P of the Policies and Procedures Manual be revised to include the language that as part of an employee's p-card purchases back-up documentation provided to the Finance Department that the documentation include original itemized receipts (as currently written the policy simply says "receipts").

Page 27. I.1.d. The Finance Director should be required to review and sign-off on the check registers.

Page 29 J.1.c. Blum Shapiro made a number of recommendations regarding the recordkeeping associated with employee terminations. This section doesn't appear to include many of the recommendations particularly in the area of completed forms, dates and verifying signatures. Also, it doesn't appear that the last line of Section J.1. comports with Blum Shapiro's recommendation that the Town revise the current policies and procedures for managing new hires and terminations across the Town, BOE and Region 19.

Page 30. J.2.a.3. Under this Additional Review section I don't follow the need for the pay-period estimate. The pay-roll is the pay-roll as provided by employees on their time sheets and approved by their supervisor/department heads. Please provide clarification regarding the need for this step. The Town and Finance Committee should look into the acquisition use of a standardized electronic timesheet program or module (along the line of EZLabor) for use across all entities thus eliminating the manual entry of data into the FMS on the part of the Finance Department.

On page 21 of the Financial and Operational Controls Assessment document, Blum Shapiro recommends coordination with Parks and Recreation to determine a suitable way to complete the time-entry process. I don't see this addressed in the Policies and Procedures Manual.

Page 31. J.2.c. Again (as with Section I.1.d.), the Finance Director should be required to review and sign-off on the payroll check register.

Page 39, P.1. Who in the Finance Department is responsible for "further review and approval" of expense reimbursement requests?

Page 39, P.2. Recommend that language be added providing better guidance as to what constitutes "reasonable" expenditures, transportation costs, etc. By way of examples:

- The Town requires that all travel expenditures and their accountings meet the Internal Revenue Service requirements of "ordinary, necessary and reasonable" and should be conservative and consistent with the nature of the business assignment. These policies safeguard the Town and protect the employee from being assessed additional taxable income.
- Some travel expenses are considered personal and the Town will not reimburse them. The following, while not all inclusive, lists examples of such personal expenses that are not reimbursable expenses: amusements, athletic events, barbers, books for personal reading, athletic court or gym costs, damage to luggage, fines, hair stylists, magazines, newspapers, movies, and saunas.
- The Town will not reimburse the cost of home entertaining.

- In all travel away from the office, the employee will be reimbursed using the shortest distance between points. In calculating mileage, the normal commute mileage to and from the employee's home to the employee's assigned place of work must be deducted from the total trip mileage. For example, if the total trip mileage equals 100 miles, and normal commute mileage equals 20 miles, The Town will reimburse the employee for 80 miles. This is in accordance with Internal Revenue Service policy.
- For approved air travel, the Town will reimburse employees only for coach accommodations.
- The reimbursement rate for an employee's use of their personal automobile for Town business is the IRS approved rate, as adjusted from time to time by the IRS, for employee use of their personal car on business. The IRS mileage reimbursement allowance for business use of an employee's vehicle is calculated in a manner that takes into account all auto-related expenses, including the cost of carrying insurance (without a deductible). Therefore, the Town will not reimburse an employee for vehicle damage or personal liability that occurs while a personal automobile is being used on Town business if the employee drives their personal vehicle 2,500 miles per year or more. This includes any deductible that may apply. However, if an employee's vehicle is driven on company business 2,500 miles or less annually, and is involved in a motor vehicle accident, the Town will reimburse the employee through the normal expense reimbursement process for their physical damage deductible up to a maximum of \$500.00 per accident. Evidence of the payment of the deductible by the employee must be provided to the Town in order to receive reimbursement. (Traveling on business does not include any travel involved in commuting to or from work, lunch time errands or anything other than authorized business use). Before an employee seeks the foregoing reimbursement for the use of his personal automobile, the employee shall provide the Town with written evidence of his personal automobile insurance with limits as required by the Connecticut General Statutes. The foregoing written proof shall be kept on file in the Town's Finance Department.
- Taxi service may be used when no other form of public transportation is available or when the cost of a taxi is close to the cost of public transportation. Employees are encouraged to use courtesy cars, airport limousines, or buses whenever possible. Since some taxi services do not provide receipts, you should have the back of your business card signed, dated, and the amount of the fare indicated by the driver.
- Permissible expenditures for meals and tips depend on location and circumstances. Only reasonable and customary charges will be allowed and reimbursed by the Town. In-state breakfast, lunch, and dinner will not be reimbursed unless they involve a business meeting.
- When making lodging reservations employees should request government rates.

I would also recommend that policies and procedures regarding travel stipends (or any other stipends) that may be afforded to certain employees be incorporated in the Manual as

appropriate. It should also be documented which BOE/Town, Region 19 employees who were previously receiving stipends had had the stipends incorporated into their salaries (following the Superintendent revelations). Clearly these employees from the time this action was taken should not be submitting paperwork for travel or other reimbursements that were covered by the stipends.

The last sentence of Section J.1. of page 29 of the Policies and Procedures Manual states, "The Town, Region 19 and Mansfield BOE are responsible for documenting their individual procedures for adding and removing employees to the payroll system." This doesn't appear to comport with Blum Shapiro's recommendation at the bottom of page 4 of 36 and page 5 of 36 of the Financial and Operational Controls Testing report. Please provide clarification. (NOTE that generally the Policies and Procedures Manual doesn't make it clear whether all entities must follow the Policies and Procedures contained in the Manual.

Page 35, first paragraph I recommend a language cleanup to the sentence that begins with: "The FMS Fixed Asset module will compile a list. . . ". I don't think a module can compile a list. Perhaps indicate the person(s) responsible for data entering the information into the module.

Page 35, second bullet under the heading All Departments and Schools; I recommend that the phrase, "on a timely basis" be replaced with a specific time from the date the report is issued e.g. within 30 days, 60 days, whatever is an appropriate interval of time from date of receipt of the report. Same for the fourth bullet under the heading Finance Department; replace the word periodic to a hard time frame.

I did not see anything in the Manual addressing gifts, Wellness benefits, etc. Is there a separate HR manual where items such as these are addressed?

I would appreciate a general discussion regarding purchasing policies and procedures.

There are a number of areas in the Blum Shapiro reports and the Policies and Procedures Manual that require periodic training for Department Heads and employees from all managed entities (Town, BOE, Region 19, etc.) in order for things to provide appropriate review, oversight and accountability. I would appreciate a general discussion regarding how the Town staff plans to address and document the various training requirements.

Cherie Trahan

From: bonbill@charter.net
Sent: Thursday, May 14, 2015 10:04 AM
To: Cherie Trahan
Subject: Questions on Ziplow report

Here's my first crack at this. I'm sending it to you because, for some reason, I cannot send it to Matt's email.

1. Page 6, Section A1: Should we add the Superintendent of Region 19 and other agencies for which the Finance Department provides services?
2. Page 8, Intro: Our server seems very old. Is it adequate?
3. Page 9, Section C4, #1 & 2: Same comment as #1 above.
4. Page 14, Budgeting: Omits mention of a possible referendum. Should it be added?

Do we need procedures for Eastern Highlands, Discovery Depot, and other agencies?

5. Page 25 - P-cards: How many are outstanding now?
6. Page 36: Why differences in capitalization levels by entity?

may have more later.

Best,

Bill



TOWN OF MANSFIELD
POLICY MEMORANDUM

To: All Town Employees
From: Matthew W. Hart, Town Manager *M. W. Hart*
Date: August 1, 2014 (Revised); May 9, 1995 (Revised); July 31, 1992 (Original)
Subject: Professional Travel Policy

I. Purpose

This policy shall govern all travel expenses incurred by employees who attend approved off-site professional development programs such as conferences, seminars, workshops, training, and certification programs.

The Town requires that all travel expenditures and related accountings must meet the Internal Revenue Service requirements of "ordinary, necessary and reasonable" and should be conservative and consistent with the nature of the business assignment. These policies safeguard the Town and protect the employee from being assessed additional taxable income. Reimbursements for actual and necessary expenses made to staff shall be consistent with the provisions of this Travel Policy.

II. Effective Date

This policy shall be effective immediately and shall remain in effect until revised or rescinded.

III. Approval Process

- A. **Overnight Travel.** All employees interested in attending a professional development program that requires overnight travel must seek authorization from their supervisor, department director, and Assistant Town Manager, in that order. Employees must use the Professional Travel Request Form (attached and located on the employee intranet). No commitments for registration, travel, lodging, etc, shall be made until the travel authorization has been approved by the Assistant Town Manager. When costs are incurred for the travel, the authorization form should be submitted to accounts payable in Finance with the payment voucher or PO back-up. When costs are not incurred for travel, the authorization form should be maintained by the supervisor or department head as part of an employee's training record.
- B. **Same Day Travel.** All employees interested in attending a professional development program that requires same day travel must seek authorization from their supervisor and department director in that order. In the department director's absence, an assistant department director is authorized to approve same day travel requests. Employees must use the Professional Travel Request Form (attached and located on the employee intranet). No commitments for registration or travel shall be made until the travel authorization has been approved by the department director or assistant department director in the department director's absence. When costs are incurred for the travel, the authorization form should be

submitted to accounts payable in Finance with the payment voucher or PO back-up. When costs are not incurred for travel, the authorization form should be maintained by the supervisor or department head as part of an employee's training record.

IV. Types of Travel Expenses

Permissible travel costs may include registration fees, transportation (airfare, train fares, public transit fares, parking fees, tolls, taxi fares, rental car fees, mileage), lodging, meals and gratuities, and other reasonable incidentals. Expenses that are characterized as personal in nature are not eligible for reimbursement or payment by the Town.

- A. **Registration Fees.** Registration fees associated with attending approved professional development programs are permissible. Registration fees that are inclusive of meals and course materials are acceptable.
- B. **Transportation.** Permissible transportation expenses include airfare, train fares, public transit fares, parking fees, tolls, taxi fares, rental car fees, and mileage for travel associated with attendance to approved professional development programs. The most economical mode of transit and direct and practical route should be selected. For same day travel, a vehicle from the Town's fleet must be reserved and utilized for travel unless public transit or train travel is a reasonable option. If no Town vehicle is available, employees may submit for mileage reimbursement pursuant to the Town's Mileage Reimbursement Policy.
- C. **Lodging.** For professional development programs requiring an overnight stay, lodging accommodations in reasonable and economically priced rooms is permissible. Employees should inquire about government and/or conference rates at the time of making reservations. Miscellaneous personal expenses associated with lodging such as room service, fees associated with re-stocking in-room refrigerators, and fees associated with access to fitness facilities are not permissible for reimbursement or payment by the Town. Hotels often require evidence of the Town's tax-exempt status; employees should bring a copy of the Town's tax-exempt certificate with them to the hotel, or provide the certificate to the hotel in advance of the stay. The tax-exempt certificate can be obtained by contacting the Accounting Division of Finance.
- D. **Meals.** For trips requiring overnight stays, breakfast, lunch and dinner meals, including tips, are permissible. Alcohol purchases or meals for non-Town employees are not permissible for reimbursement or payment by the Town. Normally, for same day travel, if meals are not included in the registration fee, meals are not considered a permissible expense.
- E. **Incidentals.** Incidentals deemed to be reasonable and legitimate to the business travel may be considered permissible by the employee's department director or Assistant Town Manager, whichever is applicable. One such example is a wi-fi fee should an employee need to connect remotely into work and a business center is not available at the employee's hotel.
- F. **Personal Expenses.** Travel expenses deemed to be personal in nature will not be reimbursable or subject to payment by the Town. While not an all-inclusive list, examples of personal expenses include: entertainment; athletic events; books/periodicals for personal reading; fitness facility fees; damage to luggage; fines; room service; alcohol; travel costs for non-Town employees.

V. Payment for Travel Expenses and Reimbursement Process.

All requests for payment and reimbursement will be considered within the context of authorized budgets for travel, conference fees, mileage reimbursement, and professional improvement. Employees shall obtain itemized receipts for all travel expenses eligible for payment or reimbursement, exclusive of mileage reimbursement.

- A. **Payment for Travel Expenses.** When possible, eligible travel expenses associated with approved professional development programs should be paid with a Town purchasing card

or through the accounts payable process. Since the Town is a tax-exempt entity payments should not include taxes. If the vendor/business requires proof of the Town's tax-exempt status, the tax-exempt ID number is provided on Town purchasing cards. Tax-exempt certificates may be obtained by contacting the Accounting Division of Finance.

- B. **Expenses Requiring Reimbursement.** When an employee pays for permissible travel expenses with their personal funds, they will be eligible for reimbursement pending approval of their department director or Assistant Town Manager, whichever is applicable. Itemized receipts must be submitted to the department director or Assistant Town Manager, whichever is applicable, for approval for payment. Once approved, the eligible expenses will be reimbursed through petty cash for expenses under \$100 in aggregate, or through the accounts payable process for expenses \$100 or more in aggregate. Requests for reimbursement should be submitted within ten working days after the day the employee returns to work from the authorized travel.
- C. **Expenses Requiring a Cash Advance.** In the event that an employee needs a cash advance for eligible travel expenses, the employee must adhere to the Town's procedures for petty cash. Within ten working days after the day the employee returns to work from the authorized travel, he/she must submit the receipts for the expenses and return any unused cash.

VI. Business Leave Payroll Coding

- A. **Full Travel Days.** Employees should code their timesheet for their normal number of scheduled hours during the travel. For example, an employee who works at Town Hall is scheduled for two full days of travel from Monday-Tuesday. He/she should record 7.25 hours of business leave on their timesheet for both Monday and Tuesday. If travel time and the seminar/workshop/training hours exceed an employee's regularly scheduled hours for the day, he/she may opt to record the excess time as time worked.

Documentation may be requested by a supervisor, department director, assistant department director, or the Town Manager's Office to verify travel times; examples may include providing documentation from web based sources such as *Google Maps* or *Mapquest* to authenticate both the length and duration of the trip.

- B. **Partial Travel Days.** When a seminar/workshop/training session is not a full scheduled work day, employees should document the business leave only for the actual hours of the seminar/workshop/training session (excluding meal breaks) and travel time. For example, an employee who works at Town Hall is scheduled to attend a training session from 9am-noon on a Monday. Travel time is one hour each way. In this instance, it would be appropriate for the employee to record 5 hours of business leave, with the expectation that the employee would return to work and complete the rest of their scheduled shift (2.25 hours).

Documentation may be requested by a supervisor, department director, assistant department director, or the Town Manager's Office to verify travel times; examples may include providing documentation from web based sources such as *Google Maps* or *Mapquest* to authenticate both the length and duration of the trip.

VII. Exceptions

Exceptions to these travel and expense guidelines may only be authorized by the Town Manager when the circumstances warrant. Any such exception to these travel and expense guidelines should be documented.

TOWN OF MANSFIELD
PROFESSIONAL TRAVEL REQUEST

Employee Name: _____

Date of Request: _____ Date of Travel: _____

Location of Event: _____

Name of Event: _____

Purpose of Travel (Attach Event's Program to this Request):

Estimated Expenses:

Registration Fees	\$ _____	Lodging Fees	\$ _____
Transportation Fees	\$ _____	Meals	\$ _____
Other Fees	\$ _____	TOTAL FEES	\$ _____

Employee Signature *Date*

Supervisor Signature *Date*

Department Director Signature *Date*

Assistant Town Manager Signature *Date*

(Only required for overnight travel)



TOWN OF MANSFIELD POLICY MEMORANDUM

To: All Town Employees and Volunteers
From: Matthew W. Hart, Town Manager
Date: April 1, 2015 (Revised); September 24, 2009 (Revised); November 1, 2005 (Original)
Subject: Cell Phone Use Policy

I. Purpose

The purpose of this policy is to provide clarification and guidance regarding the use of Town-issued cell phones. In certain instances a Town staff member may be assigned a Town issued cell phone for the purposes of conducting Town business. This policy provides terms of acceptable and prohibited use of Town issued cell phones in order to ensure responsible use of Town resources and to minimize the risk of misuse of Town funds, equipment, and time.

II. Effective Date

This policy shall be effective immediately and shall remain in effect until revised or rescinded.

III. Applicability

All employees and volunteers (collectively referred to as "staff members") who have been issued a Town-owned cell phone are expected to comply with the provisions of this policy.

IV. Assignment of Town Issued Cell Phones

Town issued cell phones may be assigned to staff members to help facilitate communication and work within the course of performing legitimate Town duties. Town issued cell phones and accessories provided to staff members are the property of the Town of Mansfield and should be cared for properly. A staff member who has been assigned a Town issued cell phone should keep the phone turned on, operating (keep battery charged) and readily available during all work periods and any other times requested by his/her Department Head and/or the Town Manager or his/her designee. The Town issued cell phone should not under any circumstances be taken to the employee's place of residence or anywhere else when they are off duty unless they are being required by the Town to carry a Town issued phone during off duty hours. Employees expected to respond to work related calls on off duty hours will be required to carry their phone with them following the conclusion of their regularly scheduled shifts.

Examples of instances in which a person may be issued a Town issued cell phone are as follows: Department Head or Assistant Department Head; certain public safety positions; certain code enforcement positions; certain positions that require an employee(s) to spend a significant amount of time in the field; and other positions that require an employee to be readily accessible during off duty hours. These examples are not meant to be all inclusive, nor should it be assumed that all employees in the above named examples will be issued a Town cell phone.

The Town will audit and review the listing of assigned Town issued cell phones on a minimum of an annual basis and make adjustments as needed. The assignment of Town issued cell phones will be handled on a case by case basis. The assignment of a Town issued cell phone should not be viewed as an entitlement or right by the employee; the assignment of a Town issued cell phone may be revoked due to a number of reasons such as but not limited to: a change in scope, duties, or assignment(s) of the employee; change in service provided to residents; change in service provided by the employee's department; change in available technology to perform the employee's job functions; or violations of this policy.

A. Requesting a Town Issued Cell Phone

Requests for cell phones that are new lines should be submitted through the budgeting process in January of each fiscal year by Department Heads. Department Heads will need to complete and submit a service improvement request form to the Town Manager's Office and Emergency Management Office. The form should include information such as the type of cell service being requested (phone only; phone/text; phone/text/data), the reason why the level of service is being requested, the funding source, etc. Prior to making the service improvement request, the department head should consult with the Emergency Management Director. Authority to grant a new cell line lays with the Town Manager or his/her designee. A copy of the service improvement request form is attached to this policy.

When a request for a new cell line needs to occur outside of the budgeting process, for example, due to a newly created position or change in assignment or work duties for a position, the Department Head should follow the process outlined above in Section IVA of this policy.

B. Requesting a Change in Service for a Town Issued Cell Phone

Due to changes in technology or work assignments, it is understood that from time-to-time the Town may need to change the level of cell service provided to an employee with an assigned Town issued cell phone. The three types of cell service are: phone only; phone/text; and phone/text/data. Department heads requesting a change in service for their subordinate employee(s) with a Town issued cell phone must make an email request to the Town Manager's Office and the Emergency Management Office. The request should include information such as the type of cell service being requested (phone only; phone/text; phone/text/data) and the reason the level of service is being requested. Authority to change the level of cell service lays with the Town Manager or his/her designee.

C. Personal Use of Town Issued Cell Phones

The use of a Town issued cell phone is intended for conducting Town business. In general, personal use of Town issued cell phones talk, text, or data features should be nominal, infrequent, and limited to personal emergencies.

i. Personal Use Exceptions.

For those staff members whose duties require them to be regularly accessible after normal business hours, the Town Manager or his/her designee may authorize the staff member to have personal use privileges of their Town issued cell phone. In order for an authorized staff member to utilize personal use privileges of a Town issued cell phone, the staff member must complete a personal use agreement and make a payment to the Town through payroll deduction, otherwise personal use is prohibited. Staff members opting to utilize personal use privileges will make a payment to the Town for approximately 50% of the cost of the service as detailed in the personal use agreement. If an employee authorized for personal use privileges declines to make a payment to the Town, they must also complete the personal use agreement and acknowledge that they agree to use their phone exclusively for Town business. A copy of the personal use agreement form is attached to this policy.

V. Prohibited Conduct

A. Personal Use

Staff members without authorization for personal use privileges are prohibited from such use as outlined in Section IVC of this policy. Staff members without authorization for personal use privileges must leave their Town issued cell phone at their assigned work location at the conclusion of their shift. The Town issued cell phone should not under any circumstances be taken to the employee's place of residence or anywhere else when they are off duty unless they are being required by the Town to carry a Town issued phone during off duty hours.

Staff members without personal use privileges are prohibited from downloading apps and other services for personal use on their Town issued cell phones. Staff members with personal use privileges may download apps and services on their Town issued cell phones so long as no direct cost is incurred by the Town. If an employee with personal use privileges wishes to download an app or service that has a fee, the employee must seek prior authorization from the Town Manager or his/her designee by making a request through the Emergency Management Director. Should the request be approved, the employee is responsible to reimburse the Town for the full cost of the app or service obtained.

Should an employee violate this section and a fee is incurred by the Town for apps or services, it is the sole responsibility of the employee to reimburse the Town for those fees.

B. Social Media

Staff members without personal use privileges shall not use Town issued cell phones to access social media sites such as but not limited to Facebook, Twitter, Instagram unless one's position requires it for official business purposes. Staff members with personal use privileges should not access social media sites from their Town issued cell phone during work hours unless one's position requires it for official business purposes.

C. Obscene or Offensive Use

Staff members, even those with authorized personal use privileges, are not allowed to use Town issued cell phones to access or distribute offensive, obscene, or otherwise inappropriate material.

D. Use of Cell Phones While Driving

Staff members are expected to refrain from using a Town issued cell phone while driving and to follow all state statutes regarding the use of cell phones while operating a Town or personal vehicle. All staff members must utilize an appropriate hands-free device or pull off to the side

of the road and to safely stop the vehicle before placing or accepting a call. Staff members who are charged with traffic violations resulting from the use of a phone while driving will be solely responsible for all liabilities that result from such actions.

E. Use of Cell Phones by Hourly (Non-Exempt) Employees During Off-Duty Hours.

Hourly (non-exempt) employees required to carry a Town issued cell phone during off duty hours should only respond to emergency and non-routine calls/texts/work; for wage and hour purposes, hourly (non-exempt) employees are not authorized to perform routine work assignments with their phone during off-duty hours unless such authorization has been granted in advance by the employee's department head or the Town Manager or his/her designee on the prescribed compensatory/overtime authorization form.

VI. Damaged, Malfunctioning, Stolen or Lost Phones or Accessories

If a staff member's cell phone becomes damaged, malfunctioning, stolen or lost, please complete and submit the "Support Ticket" found on the Town of Mansfield intranet site. Misplaced or stolen cell phones should be immediately reported so that a "hold" can be placed on service preventing possible fraudulent use by a locating party. Any questions related to maintenance, repair, replacement, or to report a lost cell phone should be directed to administrative staff in the Emergency Management Office at (860) 429-3328.

If it is determined that the employee is at fault for a damaged, malfunctioning, or lost Town issued phone or accessory beyond normal wear and tear, then it is the responsibility of the employee to reimburse the Town for the cost of the repair or replacement phone or accessory. All employees who are issued a cell phone must complete the Equipment Request/Assignment form attached to this policy.

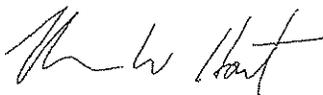
VII. Violations

The Town will audit usage of Town issued cell phones to ensure efficient use of Town resources for official Town business. The Town will also investigate reported or suspected violations of this policy. When it has been deemed that a violation of this policy has occurred, the Town will take appropriate action to correct the problem such as discipline up to and including discharge from Town service.

VIII. Attachments

1. Appendix A - Service Improvement Request Form
2. Appendix B - Cell Phone Personal Use Agreement Form
3. Appendix C - Equipment Request/Assignment Form

Approved By:



Matthew W. Hart
Town Manager

Service Improvement/Resource Request - FY 2015/16

1. Department:	2. Prepared by:	3. Date:	
4. Description:	5. Location:	6. Staffing Request (Hours): Enter FTE below: Benefits - Enter 1 below for Benefits; Enter 2 below if No Benefits; Enter 3 Below if Prorated Benefits	
7. Status			
8. Justification/Funding Sources: (Attach additional pages if needed) Additional support needed for x,y,z programs. Potential revenue offset in fee for services.....			
9. Requested Staffing:	Current	Proposed	Additional Costs
Total Estimated Hours	-	-	
Estimated Hourly Rate	\$ -	\$ -	\$
a. Starting Salary			
1. Grade/Step			
b. Benefits:			
1. Social Security		-	
2. Social Security Alt		-	
3. Medicare		-	
4. MERS		-	
5. Medical Insurance	-	-	
6. Life Insurance		-	
7. Disability Insurance		-	
e. Equipment/Furniture	-	-	
f. Other:	-	-	
Total Staffing Request			
10. Non-staffing Request:	Proposed	Additional Costs	
Initial Purchase Cost	-		
Ongoing Operating or Maintenance Costs:			
a. Annual Maint/Support	-		
b. In-house maintenance costs	-		
c. Replacement Parts, etc	-		
d. Other (describe):			
Total Non-Staffing Request			
Total Request			

Service Improvement/Resource Request - FY 2015/16

Instructions

When making your request, please consider and include in your justification:

What is the problem or opportunity for change?

Why is it needed?

What are the specific intended outcomes of the opportunity for change?

What are the measurable objectives for the opportunity for change?

What alternate service delivery approaches did you consider before making this request?

What resources will be required? Please provide cost per unit (start-up costs and recurring costs).

Is there an opportunity to recover any of the costs? Please explain.

If this request is not funded, will it impact the department's *current service levels* ?

What will happen if the request is not funded?

If applicable, has this request been discussed with Public Works? Human Resources? IT? Others?

Line Item Instructions:

Box 4 - Description of the request (new position, new piece of equipment, etc)

Box 6 - If staffing request - hours per week/length of time

Box 7 - Is this a new request or change to previous year's request?

Box 8 - Please provide justification for request. Attach additional pages if necessary.

Box 9 - Provide all salary costs related to this request. Please see Alicia Ducharme, Cherie Trahan or Maria Capriola for assistance with Insurance Estimates

Box 10 - Provide all non-staffing request costs - both initial purchase costs and any ongoing operating and maintenance costs.

TOWN OF MANSFIELD CELL PHONE PERSONAL USE AGREEMENT FORM

Employee Name: _____

I am required by the Town Manager's Office to carry my phone during off duty hours and have therefore been authorized personal use privileges of my Town issued cell phone.

- Phone Only
- Phone/Text
- Phone/Text/Data

TMO staff initials

Option A: I hereby decline to utilize my personal use privileges of my Town issued cell phone and will ONLY use my phone for legitimate Town of Mansfield business. I understand that if I am found to be in violation of the Town's cell phone policy and am using this phone for personal use that I will be subject to disciplinary action up to and including termination and/or may have my cell phone rescinded.

Option B: I hereby accept to utilize my personal use privileges of my Town issued cell phone. I understand that if I am found to be in violation of the Town's cell phone policy that I will be subject to disciplinary action up to and including termination and/or may have my cell phone rescinded. I understand that the below charges will be updated periodically by the Town as needed pursuant to Section IVC(i) of the Cell Phone Use Policy.

- Phone Only - \$6 bi-weekly charge
- Phone/Text - \$8.77 bi-weekly charge
- Phone/Text/Data - \$10.62 bi-weekly charge

I understand that if I am a Town of Mansfield employee, my payment will be deducted from my bi-weekly paycheck.

I understand that if I am a volunteer firefighter, my payment will be deducted from my bi-annual volunteer stipend payment.

I understand that if I am a member of the Connecticut State Police Mansfield Resident Trooper's Office that I will be billed by the Town.

Employee Signature *Date*

Department Director Signature *Date*

Town Manager or Assistant Town Manager Signature *Date*

TOWN OF MANSFIELD - EQUIPMENT REQUEST/ASSIGNMENT

LAST NAME	FIRST NAME	NICKNAME (IF USED)
LOCATION (Check Appropriate Box):		
<input type="checkbox"/> TOWN <input type="checkbox"/> REGION 19 <input type="checkbox"/> BOE <input type="checkbox"/> EHHD <input type="checkbox"/> POLICE <input type="checkbox"/> FIRE & EMERGENCY SERVICES		
DEPARTMENT: _____		SCHOOL: _____
POSITION:	EQUIPMENT REQUESTED BY:	REQUEST RECEIVED BY:
AUTHORIZED BY:		DATE ASSIGNED:

PLEASE CHECK EQUIPMENT ISSUED:

CONTACT INFORMATION:		
860-479-3328 EMERGENCY MANAGEMENT		
<input type="checkbox"/> Cell Phone: # _____ <input type="checkbox"/> Holster clip combo or tough case <input type="checkbox"/> AC Adapter/Charger/USB Cable <input type="checkbox"/> Travel Charger <input type="checkbox"/> Portable Radio: # _____ <input type="checkbox"/> AC Adapter/Charger/Antenna <input type="checkbox"/> Microphone and radio beltclip <input type="checkbox"/> Battery and a spare <input type="checkbox"/> Carrying case, shoulder strap and stabilizer	<input type="checkbox"/> Alpha Pager: # _____ <input type="checkbox"/> Holster Clip <input type="checkbox"/> AC Adapter/ Charger <input type="checkbox"/> Tone&Voice Pager: # _____ <input type="checkbox"/> Holster clip and/or canvas case <input type="checkbox"/> AC Adapter/Charger/Antenna <input type="checkbox"/> Battery and a spare	
ISSUED BY:	DATE RECEIVED:	RECEIVED BY:

CONTACT INFORMATION:		
860-479-3310 FACILITIES MANAGEMENT		
<input type="checkbox"/> Keys <input type="checkbox"/> Outside Door Key # _____ <input type="checkbox"/> Office Keys # _____ <input type="checkbox"/> Master Key* _____ (*Assigned by Town Manager)	<input type="checkbox"/> Parking Tags: # _____ Vehicle Information: _____ Make/Model: _____ Color: _____ Year: _____ License #: _____ Contact #: _____	
ISSUED BY:	DATE RECEIVED:	RECEIVED BY:

CONTACT INFORMATION:		
860-479-3335 INFORMATION TECHNOLOGY		
<input type="checkbox"/> iPad/laptop/tablet: # _____ <input type="checkbox"/> AC Adapter/Charger <input type="checkbox"/> Tough case <input type="checkbox"/> Carrying case	<input type="checkbox"/> NO data <input type="checkbox"/> with data # _____	
ISSUED BY:	DATE RECEIVED:	RECEIVED BY:

**** Assigned equipment is and shall remain the property of the Town of Mansfield ****

If it is determined that the user is at fault for damaged, malfunctioning, or lost Town issued equipment/accessory beyond normal wear and tear, then it is the responsibility of the user to reimburse the Town for cost of repair or replacement equipment/accessory. Failure to return issued equipment upon request of Department Head or at time of separation from service may result in the assessment of personal liability for replacement cost.

Signature for receipt of equipment is an acknowledgement of this provision.

EQUIPMENT RETURN:

DATE EQUIPMENT RECEIVED:	RECEIVED BY:	SIGNATURE:
HAVE ALL ITEMS BEEN RETURNED? YES NO		MISSING ITEMS:

(rev: Feb-2015)



TOWN OF MANSFIELD
POLICY MEMORANDUM

To: All Town Employees & Volunteers
From: Matthew W. Hart, Town Manager *M. W. Hart*
Date: (Revised) October 21, 2011, (Revised) December 15, 1995, (Original) April 26, 1984
Subject: Vehicle Use Policy

I. Purpose

This policy establishes procedures regarding the use of Town vehicles, assignment of Town vehicles, and use of personal vehicles for business use.

II. Applicability

This policy applies to all employees and volunteers (collectively referred to as "employees") who operate and/or travel in a Town owned vehicle for Town business, regardless of the working hours and whether the work hours are paid, on call, or volunteer.

Departments, such as but not limited to Public Works, Fire and Emergency Services, and Human Services, may have additional operating policies and procedures regarding vehicle use. Employees covered by departmental vehicle use policies are subject to this Town-wide policy as well as the departmental policies. In the event that a section(s) of the policies conflict with one another, the departmental policy section(s) shall supersede the applicable section(s) of the Town-wide policy. Departmental vehicle use policies should be reviewed and endorsed by the Town Manager's Office prior to issuance.

Exemptions to this policy apply to the Town Manager, pursuant to his/her employment agreement.

III. Effective Date

This policy shall be effective immediately and shall remain in effect until revised or rescinded.

IV. Statement of Policy

Only Town of Mansfield employees on bona fide Town business may operate Town vehicles. Drivers shall observe all local and state ordinances pertaining to the operation of motor vehicles. Town owned vehicles are to be used for official business only with reasonable consideration for use for meals, rest stops, and other reasonable stops while in the course of performing business on behalf of the Town. For individuals assigned to vehicles for overnight use, stopping between work and home to perform brief minor personal business may be acceptable, but any such use should be the exception rather than the rule, and only if the stop is directly in route from work to the

employee's residence. Whenever a Town owned vehicle is available for business use, employees are strongly encouraged to use said vehicle from the Town's fleet.

V. Prohibited Conduct

A. **Personal Use of Town-Owned Vehicles.** Town owned vehicles shall not be used for the convenience of the employee with regard to transportation needs or other non-business activities except as outlined in this policy, as determined by the Town Manager, or when an employee has been authorized to have an on call vehicle as defined in Section VII of this policy.

B. **Alcoholic Beverages and Illegal Substances.** Alcoholic beverages or any illegal drugs are not permitted in Town vehicles at any time. Public safety personnel may transport alcoholic beverages or drugs that have been lawfully confiscated in accordance with departmental policies and operating procedures.

C. **Weapons.** Weapons are not permitted in any Town owned vehicle unless the weapon is issued by the Town to public safety and/or code enforcement personnel in accordance with their work duties and standard departmental operating procedures. "Weapon" means any firearm, including a BB gun, whether loaded or unloaded, any knife (excluding a small pen or pocket knife with a blade less than four inches long), including a switchblade or other knife having an automatic spring release device, a stiletto, any police baton or nightstick or any martial arts weapon or electronic defense weapon.

D. **Smoking.** Smoking is not permitted in any Town owned vehicle under any circumstances.

E. **Transportation of Non-Town Employees.** Employees shall not transport individuals whom are not employees of the Town in any Town owned vehicle unless the individual being transported is participating in bona fide Town business. Examples of non-employees permitted to be transported in Town owned vehicles include but are not limited to: consultants working with the Town; intergovernmental representatives working with the Town; participants in Town sponsored programs such as the senior services volunteer transportation program; board and advisory committee members; Mansfield elected officials; applicants for employment participating in the recruitment process. Only under exigent circumstances and upon the approval of their supervisor may employees transport non-town employees that are not participating in bona fide Town business.

F. **Fueling Personal Vehicles.** Under no circumstances should an employee fuel their own private vehicle at the municipal pumps (located at the Town garage), even if the car is being used for municipal purposes.

VI. Responsibilities of Employees

A. **Maintenance of Town Vehicles.** The interiors of the vehicles should be kept as clean as possible. Trash should be removed from Town vehicles after employees have finished using them. Employees should report any mechanical problems that they become

aware of to Public Works at 860-429-3676 and bring the vehicle in for preventive maintenance (PM) checks as required. Doors should be locked, windows closed, and the gas tank filled at municipal pumps when vehicles are returned. While operating Town vehicles employees shall not abuse the vehicles; vehicles shall be returned in good operating order. Employees shall not install after-market materials in Town vehicles unless it has been authorized by the Town's lead mechanic and installed by the Town's mechanics staff.

B. Reporting Traffic or Parking Violations. All traffic and parking violations for which a vehicle operator is cited while operating a Town vehicle must be reported immediately to the employee's supervisor. Payment of traffic and parking violations is the responsibility of the vehicle operator.

C. Reporting Accidents. All accidents involving a Town vehicle or motorized equipment must be immediately reported to the appropriate police agency, the vehicle operator's supervisor, and to the Town Manager's Office. All accidents shall be reported regardless of the value or level of damage incurred and whether or not the driver of the Town owned vehicle or motorized equipment is at fault in the accident. Town Manager's Office staff, or their designee, shall be responsible for reporting accidents to the Town's insurance carrier when applicable.

D. Reporting Revocation or Suspension of Driver's License. Should an employee lose or have their driver's license suspended, it must be immediately reported to the employee's supervisor. If a driver's license is required for the performance of an employee's essential job functions, the employee is subject to discipline up to and including termination from Town employment.

VII. Assignment of Town Owned Vehicles

A. On Call Assigned Vehicles. On call assigned vehicles are defined as Town owned vehicles designated for the use of an individual employee in the normal performance of his/her duties including the commute from home to work and vice versa. These vehicles should be utilized on the following basis: commuting to and from work; trips for meals during working hours; evening meetings; emergency calls; and out-of town travel while on bona fide Town business.

Employees with on call assigned vehicles are: Director of Building and Housing Inspection; Director of Public Works; Superintendent of Public Works; Facilities Management Director; Fire Chief; Deputy Fire Chief/Fire Marshal/Emergency Management Director; and Town Manager. In his/her sole discretion, the Town Manager may revoke an employee's ability to have an on call assigned vehicle.

B. Assigned Vehicles. Assigned vehicles are defined as Town owned vehicles designated for the use of an individual employee in the normal performance of his/her duties but not generally authorized for take-home use. Assigned vehicles should ordinarily be parked overnight on Town property. When the destination of a morning trip is in the direction of home vs. the office, it may make sense to take the car home and leave from home. If a meeting runs the full day, it may make sense to leave the car at home that night and return it to the office the next day in time for the next user's scheduled need. If late in the day visits

or meetings are closer to home than the office, it may make sense to leave the car home and bring it back the next morning. If there is an evening appointment or meeting on a day you have already driven your car to and from the office, the second trip should be considered work-related travel so using the Town car to go home and return to the evening business appointment may be appropriate.

Employees with assigned vehicles may include but are not limited to: Code Enforcement personnel; Engineering personnel; Human Services personnel; Finance personnel. A comprehensive list of assigned vehicles is maintained by the Public Works Department.

C. **Unassigned Vehicles (Pool Cars).** Unassigned vehicles are defined as Town owned vehicles not designated for the use of any one individual employee, but rather made available for general use by Town employees on bona fide Town business. Pool cars should be checked out from the Public Works Office in the Audrey P. Beck Building or with the respective department that has "ownership" of an assigned pool car such as Parks and Recreation, Finance, and Human Services. Pool cars will continue to be available on a first come, first served "reservation" basis. Sign-out sheets should be completed as required. These cars should not be taken home except in unusual circumstances, e.g., a long-distance trip or an evening meeting out of town when an assigned car is not available.

V. Use of Personal Vehicles for Town Business

For routine business travel, and subject to department head discretion, employees should use a Town owned vehicle (e.g. motor pool vehicle or other vehicle from the Town fleet) when one is available. In the event that a Town owned vehicle is unavailable, an employee may be eligible for mileage reimbursement for use of their personal vehicle so long as the use is in compliance with the Town's mileage reimbursement policy dated March 17, 2008, which may be amended from time to time. For business travel to conferences and other overnight destinations, employees are encouraged to use their own personal vehicle, and to submit a claim for mileage reimbursement.

The Town's insurance does not cover the use of personal vehicles while an employee(s) conducts business on behalf of the Town. Employees driving their personally owned cars do so at their own risk. In other words, if an employee(s) is driving a personal vehicle while conducting Town business, they are not covered by the Town's insurance if they get into an accident or incur damage to their vehicle.

Item # 5



Town of Mansfield Department of Finance

To: Finance Committee, Town of Mansfield
From: Cherie Trahan, Director of Finance *[Signature]*
CC: Matthew Hart, Town Manager
Date: July 29, 2015
Re: Staff Report

Wellness Program incentives:

1. Rewards Program – Attached is a description of the program. These payments are taxable and reportable to the IRS unless the employee opts to select a “frontloading” payment into their flexible spending accounts. If the employee opts to receive a direct payment, the payment is processed through the payroll system and reported as taxable wages to the IRS with the appropriate taxes withheld.
2. Community Center Discounts – Attached is the Community Center Fitness and Program Discount and Compliance Agreement. These payments are not a taxable benefit and therefore are not reported to the IRS. Employee discounts are considered an insignificant/minor employee fringe benefit and are non-taxable. The employee pays the discounted rate directly to the Community Center and the Town pays the amount of the discount directly to the Community Center. No payment is made to the employee for the amount of the discount.

Bank Account Authorizations:

Per the Town Charter, the Department of Finance is responsible for the custody and disbursement of Town funds and money. Through resolution the Town Council authorized me, as Director of Finance, as the individual to act on the Town of Mansfield’s behalf with respect to buying, selling, and exchanging shares of mutual funds held in the Town’s accounts and to execute any documents that may be required to open and to maintain accounts on the Town’s behalf. A request to open and/or close a bank account typically comes from the Treasurer, who contacts the bank with which the account is to be opened. The bank will then provide all of their required documents for opening/closing an account to be executed by me. Two authorized signers are required for the issuance of checks (Treasurer and Director of Finance) and two authorized persons are required for bank transfers (Treasurer, Budget Analyst, and/or Accountant). Almost all of our accounts are set up with Peoples Bank, who were chosen following an RFP process a number of years ago.

Attached for your information is the full signature document required for the Town of Mansfield Checking account with Peoples Bank. Signature line 1 is completed by the bank and reflects the organization that the account belongs to, ie Town of Mansfield. Signature line 2 and 3 are the persons authorized to sign for the account. Please note that the document and signatures of both the Finance Director and Treasurer are notarized, dated, and signed.

In March, 2015 we were notified that MBIA Class Account would no longer provide banking services for health insurance payments and transfers. Therefore, we set up an account with People's Bank to handle the payment of claims and receipt of premiums.

The WorldPay account is a depository account for credit card payments for Recreation programs. No checks are paid from this account and only transfers into the Town checking account are processed.

FY 20141/15 Audit Engagement Letter:

Attached for your information is a copy of the audit engagement letter with BlumShapiro for the FY 2014/15 audit. This is the standard audit provided to municipalities and covers all required audit work per the State and Federal Single Audits. BlumShapiro will also handle all of the required submissions to the Office of Policy and Management (OPM) and the State Department of Education (SDE). Also included is the audit timeline and documentation we are required to provide to them.

Fraud and Whistleblower Policy:

Staff will prepare a draft policy for your review. Target date: September, 2015 Finance Committee meeting.

Fraud Tip Line:

Staff will prepare a draft procedure for your review. Target date: September, 2015 Finance Committee meeting.

Ordinance 76-4 Purchasing:

See attached opinion from the Town Attorney. The Town Manager will review at the Finance Committee meeting.

About Be Well

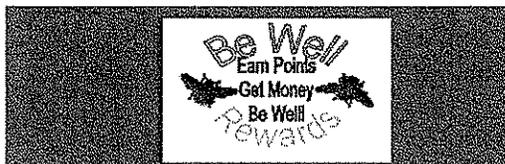


Be Well is an employee wellness program provided through Eastern Highlands Health District (EHHD) with funding from your employer. The goal of the program is to improve the overall health and wellness of employees through wellness initiatives that target risk factors and wellness issues that influence health.

Employees who are interested in support, programming, or supplemental resources to maintain and/or improve wellness are encouraged to take advantage of the various options offered through Be Well, for free or very low cost, to support their efforts throughout the year.

Be Well programming and discounts are available to all regular employees, regardless of whether they choose to enroll in the Rewards program.

Find out more about Be Well at <http://www.ehhd.org/mansfieldbewell> or call Be Well at (860) 429-3325. You can also email us at be_well@ehhd.org



Who can join Be Well Rewards?

The Be Well Rewards program is available to all benefits-eligible employees of the Town of Mansfield, the Mansfield BOE, and Region 19 who are active during the calendar year of 2015. You do not need to purchase your employer-sponsored insurance plan to be able to join Be Well Rewards (you simply need to be eligible for it). You must enroll in the Rewards Program each year, to let us know you want to play and start earning points!

Why is the Rewards program only for benefits-eligible employees?

The Rewards program is supported by the insurance fund. The healthier you are, the healthier the fund, and you can share in the savings!

NOTE: Personal information is kept confidential and retained by Be Well. It is never shared with employers, insurers, or anyone else.



Be Well programming and discounts are available to all regular employees regardless of participation in the Be Well Rewards program. You do not need to join Be Well Rewards to use Be Well!

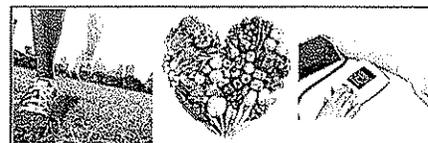
Find More information about Be Well Rewards at:

<http://www.ehhd.org/mansfieldbewell>
Contact Be Well: Phone (860-429-3325), email (be_well@ehhd.org), or Fax (860-429-3321)

**Have a Happy and Healthy
2015...Enroll In**



"Rewards" is one of many programs offered by Be Well. This program rewards you for prioritizing your wellness and making healthy choices!



Enroll By:

11/30/15*

Earn points Between:

01/01/2015 and 12/11/2015

Receive Your Reward In:

February 2016



* Participants must enroll each year, to earn and play!

**Be Well Rewards...Promoting
Balanced Lifestyles, Healthy Choices, and Supporting your Efforts to Be Well**

What Is Be Well Rewards?

Be Well Rewards uses a simple point system to keep track of certain wellness goals, and gives you a cash reward to achieving a certain amount of points.

How Does Be Well Rewards Work?

Joining the Be Well Rewards system is easy, and designed to meet each employee where they are at in their wellness journey. Here are the basics of the Rewards Program:

- You must enroll in the program by 11/30/15
- You must reenroll each year
- You may earn points throughout the year by participating in the variety of action items in the chart on the right
- You must be an active, benefits eligible employee at the time of payout in February 2016. Here is the rewards payment scale:

FOR A TOTAL OF:	RECEIVE**:
8 points	= \$100 wellness payment
9 points	= \$150 wellness payment
10 points	= \$200 wellness payment

**Total payment not to exceed \$200. Subject to applicable taxes, unless you elect a tax-free deposit into your Flexible Spending Account (FSA) to cover uninsured medical expenses.

Be Well Rewards 2015			
Payout Scale: 8 pts=\$100, 9 pts=\$150, 10 pts=\$200			
POINTS	ACTION ITEM		DOCUMENTATION (please submit as you complete)
1	Health Risk Assessment (HRA) Free to employees, completely confidential, anonymous (<i>Required for participation in Rewards program</i>)		Be Well retains a record of completion, automatically generated upon online completion
1	Be Well Behavior & Interest survey (<i>Free & anonymous; issued in November each year</i>)		Be Well retains record of completion
1	MCC Be Well agreement (Full time employees receive a \$15/month discount; 10 visits per month usage minimum to receive your point)		Sign Be Well MCC Agreement and submit to MCC staff when you join the MCC
General Health Screenings and Exams Worth 1 Point Each	Annual physical ¹	Flu Shot	Verification form completed by HCP ² to confirm normal range ** Spouse or child must be on a Town of Mansfield, Mansfield BOE, or Region 19 health insurance plan
	Body Mass Index (BMI) < 30 Or, 20 pound weight loss in past 6 months	Annual reporting of Healthy Blood Pressure	
	Annual reporting of Healthy Cholesterol Ratio	Annual reporting of Healthy Blood Glucose levels	
	Annual Well Care Visit of Spouse or Child **	Not Smoking (<i>non-smoker or smoking cessation</i>)	
	2 Routine Dental Exams Per Year (<i>must have 2 exams to receive 1 point</i>)	1 Routine Vision Exam Per Year	
Be Well Activities Worth 1 Point Each	Other Be Well Activities as Announced	Maintain, Don't Gain! (<i>fall program</i>)	Be Well collects and retains participation records for all Be Well activities. Your attendance, participation, or completion of the activity satisfies documentation.
	10k-A-Day Walking Challenge (<i>winter program</i>)	Health Fair Attendance on Thursday October 29 th , 2015	
	Fitness Based Activities (<i>such as "Renew Your Resolve" or "Fit Beginnings"</i>)	Be Well Coaching session	
		¹ Ob/Gyn annual exam counts	² HCP = Health Care Provider



4 South Eagleville Road
Mansfield, CT 06268



Town of Mansfield, MBOE, & Region 19 Employee Mansfield Community Center Fitness Program Discount and Compliance Agreement

I understand/agree to the following:

1. I would like to participate in the Mansfield Employee Fitness program, and understand my participation in this program is completely voluntary and will be completed during non-work hours. I will address and work to improve my personal health risks that I am aware of or that are brought to my attention through the Health Risk Assessment (“HRA”) tool.
2. I understand that by participating in the Mansfield Employee Fitness Program, Be Well will contribute \$15.00 per month towards my resident rate individual membership at the Mansfield Community Center. I understand that in order to participate I must be a benefits-eligible employee of the Town of Mansfield, Mansfield Board of Education, Region 19, Eastern Highlands Health District, or Mansfield Downtown Partnership.
3. I will complete the HRA tool, available through the Be Well program, within one month of this agreement OR within 12 months of the last time I took the HRA tool, and understand that the HRA is an annual requirement. The HRA can be found on the Be Well website, www.ehhd.org/bewell.
4. I will utilize the Mansfield Community Center for fitness purposes (self-paced or scheduled programs & classes) a **minimum of 10 times each calendar month**. Failure to comply with the 10 visits per month and/or HRA requirements will result in my discount being revoked. *You can review the MCC membership rates by visiting their website at www.mansfieldct.gov/mcc.*
5. I understand that my attendance will be monitored. I understand that a member of the Be Well team may notify me if I haven’t met my 10 visits for the previous month. After my first instance of non-compliance, I will have the next month to meet my visit requirements and maintain my fitness benefit.

[TURN PAGE]



4 South Eagleville Road
Mansfield, CT 06268



6. If I have a second instance of non-compliance (visits and/or HRA), my compliance agreement will be referred to Human Resources for a compliance review and termination of my fitness benefits.
7. I understand that I will make every effort to inform Be Well of any reasonable causes for not fulfilling my 10 visits per month. Reasonable causes that may be considered include, but are not limited to the following: approved FMLA absences, approved workers compensation absences, or other approved leaves of absences that extend beyond 2 weeks. Reasonable causes can be emailed to the Be Well team at be_well@ehhd.org.
8. I understand that if my benefit is revoked due to non-compliance, I am not eligible to re-enroll in the Be Well discount program for 12 months.
9. I understand that if requirements of the program change it is my responsibility to comply with the changes in order to keep my fitness benefits. I also understand that I will be required to complete a new agreement when program requirements or this form change.

It is my intention to fully participate in the Employee Fitness Program.

Employee Name (print): _____

Employee Email Address: _____

Worksite: _____ Employer: _____

Employee Signature: _____ Date: _____

**** Upon completion please drop this form off at the Mansfield Community Center [TURN PAGE]**

Peoples United Bank Business Signature Card

Account Type MUNICIPAL CHECKING - 301

Account # 1007000405

Account Title: Town of Mansfield
 Cheryl A Trahan
 Amy N Meriwether

MUN
 SIG
 SIG

Business Owner and Authorized Signer Information: The owner of the business account, whose TIN is certified below is an owner, managing member, general partner, authorized officer or principal of the business and an authorized signer on the account pursuant to the legal documents submitted to People's United Bank. By designating a person as a signer below, owner(s) represents and warrants to People's United Bank the person has the authority to act on behalf of the business with respect to the account.

By signing this signature card I/we agree that I/we have received a copy of the Business Deposit Account Contract, Business Schedule of Deposit Account Charges and Business Account Schedule of Interest and agree to the terms and conditions contained therein as they may be modified from time to time. I/we and will agree to waive our right to a trial by jury in any legal action, proceeding or counterclaims arising out of or in connection with the account. By selecting the M\$/ATM checkbox below, you authorize People's United to order an ATM Card and/or MasterMoney Debit Card on your behalf for this account.

Signature 1 <u>Town of Mansfield</u>	<input type="checkbox"/>	M\$/ATM	Signature 4 _____	<input type="checkbox"/>	M\$/ATM
Signature 2 <u>Cheryl A Trahan</u>	<input type="checkbox"/>	M\$/ATM	Signature 5 _____	<input type="checkbox"/>	M\$/ATM
Signature 3 <u>Amy N Meriwether</u>	<input type="checkbox"/>	M\$/ATM	Signature 6 _____	<input type="checkbox"/>	M\$/ATM

Name 1: Town of Mansfield
 Relationship: Municipality
 Address: 4 S Eagleville Rd
 Storrs Mansfield CT 062682574
 TIN (Certification Required): 06-6002032
 DOB: _____

Name 4: _____
 Relationship: _____
 Address: _____
 TIN: _____
 DOB: _____

Name 2: Cheryl A Trahan
 Relationship: Signer
 Address: _____
 TIN: _____
 DOB: _____

Name 5: _____
 Relationship: _____
 Address: _____
 TIN: _____
 DOB: _____

Name 3: Amy N Meriwether
 Relationship: Signer
 Address: _____
 TIN: _____
 DOB: _____

Name 6: _____
 Relationship: _____
 Address: _____
 TIN: _____
 DOB: _____

Account Mailing Address:
 Town of Mansfield
 Cheryl A Trahan
 Amy N Meriwether
 4 S Eagleville Rd
 Storrs Mansfield CT 062682574

CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER
 As a duly authorized representative of the business identified above and speaking on behalf of the business, I certify, under penalties of perjury that (1) the number shown on this form is my correct taxpayer identification number and (2)(a) I am not subject to backup withholding for the reason checked below, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and (3) I am a U.S. person (including a U.S. resident alien). You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

I am exempt from backup withholding because I am an: (Check one if applicable):

Exempt Payee (Form W-9 is required) Non-Resident Alien (Form W-8 is required)

Signature: Cheryl A Trahan Date: _____

The following exception condition exists on this account:
 Management Approval:
 CHEX systems called by: David L. Shaw

Opened CS2 Employee Branch

Last Updated 08/22/2018 Employee 12853 Branch 0000100
 (Title Change)



IN WITNESS WHEREOF, I/we have signed these Certified Resolutions on the ____ day of _____, 20__.

SIGNING INSTRUCTIONS

- **A Business Owned by Only One Person:** If the Depositor is owned by only one person, this document must be signed by the owner. In the case of a corporation that is owned by only one shareholder, this document must be signed by the president of the corporation.
- **Partnership:** If the Depositor is a partnership, this document must be signed by all of the general partners of the Depositor. This includes a business owned jointly by a husband and wife.
- **Limited Liability Company:** If the Depositor is a limited liability company with more than one member, this document must be signed by each of the members of the Depositor. If the Depositor is operated by one or more manager(s), this document may be signed by each of the managers rather than the member(s).
- **Limited Liability Partnership:** If the Depositor is a limited liability partnership with more than one partner, this document must be signed by each of the partners of the Depositor. If the Depositor is operated by one or more manager(s), this document may be signed by each of the managers, rather than the partner(s).
- **Corporation Owned by More than One Shareholder:** If the Depositor is a corporation that is owned by more than one shareholder, this document must be signed by the president of the corporation. If the president of the corporation is also an Authorized Signer (listed above), at least one additional person must also sign this document.
- **Corporation Owned by One Shareholder:** If the Depositor is a corporation that is owned by one shareholder, this document must be signed by the president.
- **Other Entity:** If the Depositor is an entity not listed above, this document must be signed by a person or persons authorized by the governing body of the Depositor to do so. If one of the persons signing this document is also an Authorized Signer (listed above), at least one additional person must also sign this document.

IF ANY PERSON SIGNS THIS DOCUMENT OUTSIDE OF THE PRESENCE OF A PEOPLE'S UNITED BANK REPRESENTATIVE, THAT PERSON'S SIGNATURE MUST BE NOTARIZED.

<p><u><i>Cheryl A. Trahan</i></u> Signature</p> <p><u>Cheryl A. Trahan</u> Printed Name</p> <p><u>Director of Finance</u> Title</p> <p><u><i>Lori L. Shaw</i></u> Signature of People's United Bank Witness</p> <p><u>Lori L. Shaw</u> Printed Name of People's United Bank Witness</p>	<p style="text-align: center;">Notary Acknowledgement (Notary is needed only if form is not signed before a People's United employee)</p> <p>State of <u>Connecticut</u>) County of <u>Tolland</u>) ss.: <u>Mansfield</u></p> <p>On the <u>27th</u> day of <u>August</u>, 20<u>13</u>, before me, the undersigned, a Notary Public in and for said State, personally appeared _____ personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of whom the individual acted, executed the instrument.</p> <p style="text-align: center;">STAMP</p> <p style="text-align: center;">MARY STANTON NOTARY PUBLIC</p> <p style="text-align: center;">MY COMMISSION EXPIRES OCT. 31, 2015</p> <p style="text-align: right;"><u><i>Mary Stanton</i></u> Notary Public, State of <u>CT</u></p>
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<p><u>Amy Meriwether</u> Signature</p> <p><u>Amy N. Meriwether</u> Printed Name</p> <p><u>Accounting Manager/Treasurer</u> Title</p> <p><u>Lori L. Shaw</u> Signature of People's United Bank Witness</p> <p><u>Lori L. Shaw</u> Printed Name of People's United Bank Witness</p>	<p align="center">Notary Acknowledgement</p> <p>(Notary is needed only if form is not signed before a People's United employee)</p> <p>State of <u>Connecticut</u>)ss.: <u>Manchester</u></p> <p>County of <u>Tolland</u>)</p> <p>On the <u>27th</u> day of <u>August</u>, 20<u>13</u>, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of whom the individual acted, executed the instrument.</p> <p align="center">STAMP</p> <p align="center">MARY STANTON NOTARY PUBLIC</p> <p align="right"><u>Mary Stanton</u> Notary Public, State of <u>CT</u></p> <p align="center">MY COMMISSION EXPIRES OCT. 31, 2015</p>
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<p>_____ Signature</p> <p>_____ Printed Name</p> <p>_____ Title</p> <p>_____ Signature of People's United Bank Witness</p> <p>_____ Printed Name of People's United Bank Witness</p>	<p align="center">Notary Acknowledgement</p> <p>(Notary is needed only if form is not signed before a People's United employee)</p> <p>State of _____)ss.: _____</p> <p>County of _____)</p> <p>On the _____ day of _____, 20____, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of whom the individual acted, executed the instrument.</p> <p align="center">STAMP</p> <p align="right">_____ Notary Public, State of _____</p>
--	--

<p>_____ Signature</p> <p>_____ Printed Name</p> <p>_____ Title</p> <p>_____ Signature of People's United Bank Witness</p> <p>_____ Printed Name of People's United Bank Witness</p>	<p align="center">Notary Acknowledgement</p> <p>(Notary is needed only if form is not signed before a People's United employee)</p> <p>State of _____)ss.: _____</p> <p>County of _____)</p> <p>On the _____ day of _____, 20____, before me, the undersigned, a Notary Public in and for said State, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of whom the individual acted, executed the instrument.</p> <p align="center">STAMP</p> <p align="right">_____ Notary Public, State of _____</p>
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BlumShapiro

Accounting | Tax | Business Consulting

June 15, 2015

Town Council
Town of Mansfield, Connecticut
4 South Eagleville Road
Storrs - Mansfield, CT 06268

Dear Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide the Town of Mansfield, Connecticut, for the year ended June 30, 2015. We will audit the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Town of Mansfield, Connecticut, as of and for the year ended June 30, 2015. The document we submit to you will be in the form of a comprehensive annual financial report (CAFR) as defined by the Government Finance Officers Association (GFOA).

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Mansfield, Connecticut's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Mansfield, Connecticut's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Mansfield, Connecticut's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole: combining and individual fund financial statements and schedules, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information: introductory section and statistical tables.

AUDIT OBJECTIVES

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the Connecticut State Single Audit Act.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe 1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, 2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and 3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133/the Connecticut State Single Audit Act in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and the provisions of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and the Connecticut State Single Audit Act and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133 and the Connecticut State Single Audit Act and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

MANAGEMENT'S RESPONSIBILITIES

Management is responsible for the basic financial statements, the schedule of expenditures of federal awards, the schedule of state financial assistance, and all accompanying information, as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133 and for the preparation of the schedule of expenditures of state financial assistance in accordance with the Connecticut State Single Audit Act. As part of this engagement, we will assist management in assembling a draft of your financial statements (including required supplementary information and supplementary information), schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes based on the Town of Mansfield, Connecticut's underlying financial records. In addition, we may propose standard, adjusting or correcting journal entries to the Town of Mansfield, Connecticut's financial statements for management's approval. Management is responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes and for accepting full responsibility for such decisions. Management will be required to acknowledge in the written management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes and that management has reviewed and approved the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance and related notes prior to their issuance and has accepted responsibility for them. Management agrees to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. Management is also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Although we may advise management about appropriate accounting principles and their application, the responsibility for the financial statements remains with management.

Management is also responsible for making all financial records and related information available to us, and for ensuring that management is reliable and financial information is reliable and properly recorded. Management is also responsible for providing us with 1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, 2) additional information that we may request for the purpose of the audit, and 3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Management's responsibilities also include identifying any significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of the information. Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud or illegal acts affecting the government and involving 1) management, 2) employees who have significant roles in internal control and 3) others where the fraud or illegal acts could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations or suspicions of fraud affecting the government. This includes communications received from employees, former employees, grantors, regulators or others. In addition, management is responsible for ensuring that the entity complies with applicable laws, regulations, contracts, agreements and grants. Additionally, as required by OMB Circular A-133 and the Connecticut State Single Audit Act, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133 and for the preparation of the schedule of expenditures of state financial assistance in accordance with the Connecticut State Single Audit Act. Management agrees to include our report on the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards or the schedule of expenditures of state financial assistance. Management also agrees to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance no later than the date the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance are issued with our report thereon. Management's responsibilities include acknowledging to us in the written management representation letter that 1) management is responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133 and the presentation of the schedule of expenditures of state financial assistance in accordance with the Connecticut State Single Audit Act; 2) management believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; 3) management believes the schedule of expenditures of state financial assistance, including its form and content, is fairly presented in accordance with the Connecticut State Single Audit Act; 4) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and 5) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Management's responsibilities include acknowledging to us in the written management representation letter that 1) management is responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; 2) management believes the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; 3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and 4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. Management is also responsible for providing management's views on our current findings, conclusions and recommendations, as well as the planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Internet, you understand that electronic sites are a means to distribute information. Therefore, we are not required to read the information contained on any website or to consider the consistency of the financial statements with other information.

AUDIT PROCEDURES - GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from 1) errors, 2) fraudulent financial reporting, 3) misappropriation of assets or 4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

An audit is designed to provide reasonable, but not absolute, assurance. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters. We will rely upon such representations, and the Town of Mansfield, Connecticut, will indemnify and hold us harmless from any liability, damages, and legal or other costs we might sustain in the event such written management representations are inaccurate or incomplete.

AUDIT PROCEDURES - INTERNAL CONTROL

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133 and the Connecticut State Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133 and the Connecticut State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants (AICPA) professional standards, *Government Auditing Standards*, OMB Circular A-133 and the Connecticut State Single Audit Act.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Mansfield, Connecticut's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 and the Connecticut State Single Audit Act require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and the *Connecticut State Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town of Mansfield, Connecticut's major programs. The purpose of these procedures will be to express an opinion on the Town of Mansfield, Connecticut's compliance with requirements applicable to each of its major programs in our reports on compliance issued pursuant to OMB Circular A-133 and the Connecticut State Single Audit Act.

ED001

Pursuant to Section 10-227 of the Connecticut General Statutes, we will perform agreed-upon procedures as described in the Connecticut State Department of Education's Review package, which are agreed to by the State Department of Education (SDE) and the Town of Mansfield, Connecticut's Board of Education, solely to assist SDE in evaluating certain school year grant data as printed on SDE's internet application in connection with education reimbursement claims submitted by the Town of Mansfield, Connecticut's Board of Education.

CONFLICT OF INTERESTS

In the unlikely event that circumstances occur which we, in our sole discretion, believe could create a conflict with the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved, or we may resign from the engagement without issuing a report. We will notify management of such conflicts as soon as practicable and will discuss with management any possible means of resolving them prior to suspending our services.

AUDIT ADMINISTRATION

Vanessa E. Rossitto is the engagement partner and is responsible for supervising this engagement and signing the audit reports.

We will contact management about scheduling mutually acceptable dates to commence the field work for this engagement at your entity's offices. Management will supply all supporting documentation to the financial statements and all information requested to conduct audit procedures. The supporting documentation and information will include the items listed in the attached schedule according to the dates indicated. All entity records remain the property of the Town of Mansfield, Connecticut. All original records and documents provided to us will be returned to the entity. It is management's responsibility to maintain and preserve these records. The entity's records are provided to us only as needed to complete our engagement. Our records and files are our property and are not a substitute for the entity's records.

Our scheduling is based on the completion of your closing and adjusting process prior to our arrival to begin field work. In addition, all requested documentation noted above should be substantially completed prior to our commencement of the field work. Due to staff availability, delays in rendering services may occur if your closing and adjusting process is delayed or requested documentation is not provided in a timely manner. Although we will work with management to coordinate the completion of our work, please realize that any such delays may also delay the completion and delivery of our audit reports. We will not be responsible for the entity's failure to meet regulatory and other deadlines as a result of management failing to provide information in a timely manner or for any resulting penalties, interest or other damages that may be incurred.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the federal reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will make the required submissions to the Connecticut State Office of Policy and Management and the Connecticut State Department of Education.

The audit documentation for this engagement is the property of Blum, Shapiro & Company, P.C., and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal and/or state funding agencies or their designee or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings or to carry out oversight responsibilities. We will notify management of any such request. If requested, access to such audit documentation will be provided under the supervision of Blum, Shapiro & Company, P.C., personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies. Management acknowledges that we cannot and do not control the actions or decisions of these aforementioned parties.

In the interest of facilitating our services to the Town of Mansfield, Connecticut, we may communicate by use of electronic devices, send data over the Internet or allow access through secured portals. Electronic data that management considers confidential may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. Management recognizes and accepts that we have no control over the unauthorized interception or breach of any communications or data once they have been sent or have been subject to unauthorized access, notwithstanding all reasonable security measures employed by us. Management consents to our use of these electronic devices and applications during this engagement. In particular, the Town of Mansfield, Connecticut's financial statements, federal single audit report and state single audit report are required to be submitted electronically and are publicly available through the State of Connecticut's and the Federal Audit Clearinghouse's websites. Therefore, these statements will be sent without password protection to facilitate their filing.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant agency for the Town of Mansfield, Connecticut. If we are aware that a federal awarding agency, state awarding agency, pass-through entity or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We participate in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for the entity may be selected for review. If it is, the reviewers are bound by professional standards to keep all information confidential.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2013 peer review report accompanies this letter.

FEE ARRANGEMENT

Our professional fees for the services outlined above will be \$46,300. Our fees for these services are not contingent on results of the engagement. Our fee assumes the work required to complete the engagement is comparable in amount and complexity to prior years, and that requested information is furnished to us in an appropriate format and within a mutually acceptable time period. If the current year is not comparable, or the information we receive is not adequate or timely, our fee will be adjusted accordingly. The adjustment will reflect the additional time and complexity of any new issues.

Our professional fees will be billed as our work progresses. Payment is due within 30 days of our invoice date. In the event that payment is not received when due, you will be assessed interest charges of 1% per month on the unpaid balance. We reserve the right to suspend or terminate our work due to nonpayment. In the event that our work is terminated or suspended as a result of nonpayment, you agree that we will not be responsible for your failure to meet governmental and other filing or reporting deadlines, or for penalties or interest that may be assessed against you resulting from your failure to meet deadlines or for any other damages (including but not limited to consequential, indirect, lost profits or punitive damages) incurred as a result of the suspension or termination of our services. If we elect to terminate our services for nonpayment, the Town of Mansfield, Connecticut, will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of termination. In the unlikely event that we should incur costs to collect our fee, you agree to reimburse us for such costs, including reasonable attorney fees.

OTHER

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis. Should we be served with a summons, subpoena or subpoena duces tecum (a subpoena requiring that we produce documents related to this engagement) (collectively, subpoenas), the Town of Mansfield, Connecticut, agrees it will be responsible to pay us for the time our personnel are required to spend in preparing documents for production, preparing to testify and testifying in any deposition, trial or arbitration proceeding and to pay any costs, including reasonable attorney fees, that we incur in complying with such subpoenas. We agree to notify management of receipt of any subpoenas, unless we are prohibited by law from doing so. Assuming the time for compliance permits, we will avoid incurring any costs or expenses before notifying management of our receipt of and obligation to comply with any subpoenas. Management may, within the time permitted for us to respond to any request, initiate such legal action as it deems appropriate to protect information from discovery. If management takes no action within the time period permitted for us to respond, or if management's action does not result in a judicial order protecting the requested information, we may construe management's inaction or failure as consent to comply with the request.

If a dispute arises out of or relates to this engagement letter, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle any dispute by mediation pursuant to the guidelines established by the American Arbitration Association under its *Professional Accounting and Related Services Dispute Resolution Rules* before resorting to some other dispute-resolution procedure. In addition, both parties will, in good faith, agree upon the selection of a neutral mediator. The costs of any mediation proceedings shall be shared equally by all parties.

We agree that the courts of the State of Connecticut shall have jurisdiction over the parties and any disputes arising from or in the context of this engagement, and you agree to submit all disputes to the courts of Connecticut. We also agree that the law of the State of Connecticut shall govern all disputes without reference to choice of law principles or rules.

Town of Mansfield, Connecticut
June 15, 2015
Page Twelve

Both parties may agree that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may require that we issue a separate engagement letter to reflect the obligations of the parties. In the absence of any other written communications from us documenting such additional services, our services will be governed by the terms of this engagement letter.

This engagement letter embodies the entire agreement regarding the services to be rendered by our firm to the Town of Mansfield, Connecticut. In the event that any portion of this engagement letter is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this engagement letter.

We appreciate your confidence in retaining us as your independent auditors and believe this letter accurately summarizes the significant terms of our engagement.

Please indicate your agreement to these arrangements by signing the attached copy of this letter and returning it to us.

Sincerely,

Blum, Shapiro & Company, P.C.

Blum, Shapiro & Company, P.C.

The above terms and the services described in the foregoing letter are in accordance with our requirements and are hereby agreed to.

Date

Signature

Title

American Institute of
Certified Public Accountants

Mississippi Society of
Certified Public Accountants

An Independent Member of
CPA Associates International, Inc.,
A Worldwide Association of Accounting Firms



EUBANK BETTS

Eubank, Betts, Hirn, Wood, PLLC

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CERTIFIED PUBLIC ACCOUNTANTS

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SYSTEM REVIEW REPORT

September 27, 2013

To the Shareholders of
Blum, Shapiro & Company, P. C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of **Blum, Shapiro & Company, P. C.** (the firm) in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of **Blum, Shapiro & Company, P. C.** in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Blum, Shapiro & Company, P. C.** has received a peer review rating of *pass*.


EUBANK, BETTS, HIRN, WOOD, PLLC

**Town of Mansfield
2015 Audit Request List**

<u>General Information:</u>	<u>Requested By Date:</u>
1) Pension and OPEB Documents	
A) Copies of the plan document and any updates	7/7/2015
B) GASB 25 and 27 Information	W/A
C) GASB 43 and 45 information	W/A
2) Updated Union Agreements	
A) Town Union Agreements	7/7/2015
B) Board of Education Union Agreements	7/7/2015
C) Any Other Union Agreements	7/7/2015
3) Pre-Close data download	
A) All funds balance sheet summary	7/7/2015
B) All funds balance sheet detail	7/7/2015
C) All funds income statement summary	7/7/2015
D) All funds income statement detail	7/7/2015
4) Management Representation letter	
A) Draft to be provided near the completion of field work	TBD
5) Control process write-up's	
A) Updates for all control process memo's	7/7/2015
B) Copies of any newly approved or modified policies effective by 6/30/2015	7/7/2015
 <u>Finance Department:</u>	
1) Financial Statement Schedules	
A) Letter of Transmittal	11/17/2015
B) Management's Discussion and Analysis	11/17/2015
C) Tax Collectors Report	10/6/2015
D) Statistical Tables	11/17/2015
E) RSI-1 expenditure budget schedule	10/6/2015
F) RSI-2 revenue budget schedule	11/17/2015
2) Notes to the financial statements	
A) Overlapping debt footnote	10/6/2015
B) Schedule of Bond Principal and Interest Payments	10/6/2015
C) Changes in Long-Term Debt	10/6/2015
D) Cash and Cash Equivalents	10/6/2015
E) Pension footnote	10/6/2015
F) Capital asset footnote	10/6/2015
G) OPEB footnote	10/6/2015
H) Authorized / Unissued debt footnote	10/6/2015
I) Bond anticipation note footnote - If Necessary	10/6/2015
J) Risk management footnote	10/6/2015
3) Other financial statements items	

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|--|------------------------|
| A) Detail listing of encumbrances, if any | 10/6/2015 |
| B) Schedule of interfund payables / receivables | 10/6/2015 |
| C) Schedule of interfund transfers | 10/6/2015 |
| D) Cash summary | 10/6/2015 |
| 4) GASB 34 | |
| A) Capital Asset Schedule | 10/6/2015 |
| B) Depreciation expense and accumulated depreciation schedule | 10/6/2015 |
| C) Detail capital asset print outs | 10/6/2015 |
| D) Reconciliation of capital outlay to capital asset additions | 10/6/2015 |
| E) Allowance calculation for receivables | 10/6/2015 |
| F) Calculation of interest receivable on property taxes at 6/30/2015 | 10/6/2015 |
| G) Compensated absences detail, and summary by function | 10/6/2015 |
| H) Copies of all lease agreements, capital and operating | 10/6/2015 |
| I) Summary of O/S debt by type and year | 10/6/2015 |
| 5) Fund Analysis | |
| A) Closed trial balances, for all funds (electronic) | 10/6/2015 |
| B) Detail balance sheet and income statement files (electronic) | 10/6/2015 |
| 6) Other Items | |
| A) Schedule of assistance of state and federal awards | 10/6/2015 |
| B) CAFR Comments | W/A |
| C) Reconciliation of assessor's abstract to the tax collector's rate book | 7/7/2015 |
| D) Copy of 2013 rate bill and tax warrant | 7/7/2015 |
| E) Provide a list of all federal grants with expenses above \$300,000 and state grants with expenses above \$100,000 | 7/7/2015 and 10/6/2015 |
| F) Provide copies of any correspondence from funding sources | 7/7/2015 and 10/6/2015 |
| G) Provide copies of any audit reports issued by funding source on the Town | 7/7/2015 and 10/6/2015 |
| H) Provide copies of any audit reports issued on sub recipients of Town state or federal grant awards | 7/7/2015 and 10/6/2015 |
| I) Copies of all bank statements for 6/30/2015 | 10/6/2015 |
| J) Copies of all summary investment statements showing YTD activity for 6/30/2015 | 10/6/2015 |

Board of Education:

- | | |
|--|-----------|
| 1) Board of Education | |
| A) General fund expenditure detail | 10/6/2015 |
| B) Copies of ED001, ED006S, ED141's, SEDAC-G etc. - Printed on Same Day | 10/6/2015 |
| C) ED001 supporting schedules | 10/6/2015 |
| D) Bank statements and reconciliations for all accounts at June 30, 2015 | 10/6/2015 |
| E) Copies of any correspondence from the SDE re: the ED001 | 10/6/2015 |
| F) Student activities fund trial balance and detail | 10/6/2015 |

W/A When available

**Regional School District 19
2015 Audit Request List**

<u>General Information:</u>	<u>Requested By Date:</u>
1) Pension and OPEB Documents	
A) Copies of the plan document and any updates	7/7/2015
B) GASB 43 and 45 information	8/25/2015
2) Updated Union Agreements	7/7/2015
3) Pre-Close data download	
A) All funds balance sheet summary	7/7/2015
B) All funds balance sheet detail	7/7/2015
C) All funds income statement summary	7/7/2015
D) All funds income statement detail	7/7/2015
4) Management Representation letter	
A) Draft to be provided near the completion of field work	10/13/2015
5) Control process write-up's	
A) Updates for all control process memo's	7/7/2015
B) Copies of any newly approved or modified policies effective by 6/30/2015	7/7/2015
 <u>Finance Department:</u>	
1) Financial Statement Schedules	
A) Letter of Transmittal	9/30/2015
B) Management's Discussion and Analysis	9/30/2015
C) Statistical Tables	8/25/2015
D) RSI-1 expenditure budget schedule	8/25/2015
E) RSI-2 revenue budget schedule	8/25/2015
2) Notes to the financial statements	
A) Contingent liability footnote	8/25/2015
B) Schedule of Bond Principal and Interest Payments	8/25/2015
C) Changes in Long-Term Debt	8/25/2015
D) Cash and Cash Equivalents	8/25/2015
E) Pension footnote	8/25/2015
F) Capital asset footnote	8/25/2015
G) OPEB footnote	8/25/2015
H) Authorized / Unissued debt footnote - If Necessary	8/25/2015
I) Bond anticipation note footnote - If Necessary	8/25/2015
J) Risk management footnote	8/25/2015
3) Other financial statements items	
A) Detail listing of encumbrances, if any	8/25/2015
B) Schedule of interfund payables / receivables	8/25/2015
C) Schedule of interfund transfers	8/25/2015
D) Cash summary	8/25/2015
4) GASB 34	

- | | |
|--|------------------------|
| A) Capital Asset Schedule | 8/25/2015 |
| B) Depreciation expense and accumulated depreciation schedule | 8/25/2015 |
| C) Detail capital asset print outs | 8/25/2015 |
| D) Reconciliation of capital outlay to capital asset additions | 8/25/2015 |
| E) Allowance calculation for receivables | 8/25/2015 |
| F) Compensated absences detail, and summary by function | 8/25/2015 |
| G) Copies of all lease agreements, capital and operating | 8/25/2015 |
| H) Summary of O/S debt by type and year | 8/25/2015 |
| | |
| 5) Fund Analysis | |
| A) Closed trial balances, for all funds (electronic) | 8/15/2015 |
| B) Detail balance sheet and income statement files (electronic) | 8/15/2015 |
| | |
| 6) Other Items | |
| A) Schedule of assistance of state and federal awards | 8/25/2015 |
| B) CAFR Comments | 7/8/2015 |
| C) Provide a list of all federal grants with expenses above \$300,000 and state grants with expenses above \$100,000 | 7/7/2015 and 8/25/2015 |
| D) Provide copies of any correspondence from funding sources | 7/7/2015 and 8/25/2015 |
| E) Provide copies of any audit reports issued by funding source on the Region | 7/7/2015 and 8/25/2015 |
| F) Provide copies of any audit reports issued on sub recipients of Region state or federal grant awards | 7/7/2015 and 8/25/2015 |
| G) Copies of all bank statements for 6/30/2015 | 8/25/2015 |
| H) Copies of all summary investment statements showing YTD activity for 6/30/2015 | 8/25/2015 |

Board of Education:

- | | |
|--|------------|
| 1) Board of Education | |
| A) General fund expenditure detail | 9/1/2015 |
| B) Copies of ED001, ED006S, ED141's, SEDAC-G etc. - Printed on Same Day | 9/1/2015 |
| C) ED001 supporting schedules | 9/1/2015 |
| D) Bank statements and reconciliations for all accounts at June 30, 2015 | 8/25/2015 |
| E) Copies of any correspondence from the SDE re: the ED001 | 10/15/2015 |
| F) Student activities fund trial balance and detail | 8/25/2015 |

**Eastern Highlands Health District
2015 Audit Request List**

<u>General Information:</u>	<u>Requested By Date:</u>
1) Updated Union Agreements	7/7/2015
2) Pre-Close data download	
A) All funds balance sheet summary	7/7/2015
B) All funds balance sheet detail	7/7/2015
C) All funds income statement summary	7/7/2015
D) All funds income statement detail	7/7/2015
3) Management Representation letter	
A) Draft to be provided near the completion of field work	TBD
4) Control process write-up's	
A) Updates for all control process memo's	7/7/2015
B) Copies of any newly approved or modified policies effective by 6/30/2015	7/7/2015
 <u>Finance Department:</u>	
1) Financial Statement Schedules	
A) Expenditure budget schedule - Exhibit V	8/25/2015
B) Revenue budget schedule - Exhibit V	8/25/2015
2) Notes to the financial statements	
A) Contingent liability footnote	8/25/2015
B) Changes in Long-Term Debt	8/25/2015
C) Cash and Cash Equivalents	8/25/2015
D) Related Party transaction footnote	8/25/2015
E) Capital asset footnote	8/25/2015
F) Risk management footnote	8/25/2015
3) Other financial statements items	
A) Detail listing of encumbrances, if any	8/25/2015
B) Schedule of interfund payables / receivables	8/25/2015
C) Schedule of interfund transfers	8/25/2015
D) Cash summary	8/25/2015
4) GASB 34	
A) Capital Asset Schedule	8/25/2015
B) Depreciation expense and accumulated depreciation schedule	8/25/2015
C) Detail capital asset print outs	8/25/2015
D) Reconciliation of capital outlay to capital asset additions	8/25/2015
E) Compensated absences detail, and summary by function	8/25/2015
F) Copies of all lease agreements, capital and operating	8/25/2015
5) Fund Analysis	
A) Closed trial balances, for all funds (electronic)	8/22/2015
B) Detail balance sheet and income statement files (electronic)	8/22/2015

- 6) Other Items
 - A) Schedule of assistance of state and federal awards 8/25/2015
 - B) Provide a list of all federal grants with expenses above \$300,000 and state grants with expenses above \$100,000 7/7/2015 and 8/25/2015
 - C) Provide copies of any correspondence from funding sources 7/7/2015 and 8/25/2015
 - D) Provide copies of any audit reports issued by funding source on the Health District 7/7/2015 and 8/25/2015
 - E) Provide copies of any audit reports issued on sub recipients of Health District state or federal grant awards 7/7/2015 and 8/25/2015
 - F) Copies of all bank statements for 6/30/2015 8/25/2015
 - G) Copies of all summary investment statements showing YTD activity for 6/30/2015 8/25/2015

O'MALLEY, DENEEN, LEARY, MESSINA & OSWECKI

ATTORNEYS AT LAW

20 MAPLE AVENUE
P. O. BOX 504
WINDSOR, CONNECTICUT 06095

TELEPHONE (860) 688-8505
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ANDREW G. MESSINA, JR.
(1940-2000)

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Of Counsel
VINCENT W. OSWECKI, JR.
MICHAEL R. DENEEN
KEVIN M. DENEEN
RICHARD A. VASSALLO
JAMES B. WELSH

June 16, 2014

Matthew W. Hart, Town Manager
Town of Mansfield
4 South Eagleville Road
Mansfield, Connecticut 06268-2599

Re: Ordinance 76-4 Purchasing

Dear Matt:

A question has arisen regarding procurement by the Town of professional services pursuant to Section 76-4(I) of the Code of Ordinances. Specifically it is asked whether the Town's use of the State Bid Purchasing list meets the requirements of this section, in lieu of the Town issuing its own RFP/RFQ for those professional services.

Section 76-4(I) provides, in part, "as the procurement of professional services is generally exempt from the requirements of competitive sealed bidding, all contracts for professional services, including legal services, shall be obtained in accordance with the following guidelines." Subsection (1) further provides that "A request for proposal (RFP) or request for qualifications (RFQ) shall be written for all requests for professional services [other than for specialized legal services] in excess of \$10,000." Subsection (2) provides a limited exception to this RFP/RFQ process by providing that "when the scope of work is less precise, the preferred method of obtaining professional services shall be through the use of competitive negotiation. The process used for the solicitation of proposals shall assure that a reasonable and representative number of vendors are given an opportunity to compete. The Town Manager may limit the number of qualified vendors considered and may approve solicitation by invitation or public notice."

The term "shall" is generally understood to be mandatory rather than directory. Subsection (1) provides that procurement of professional services with a cost in excess of \$10,000 "shall be obtained through an RFP or RFP process. Subsection (2) provides an exception to this provision, in situation in which "the scope of work is less precise." In such a case, the Town Manager may use competitive negotiation. This section provides that the Town Manager solicit proposals and must assure that a reasonable and representative number of vendors are given an opportunity to compete.

The State of Connecticut Bid Purchasing system qualifies bidders for various goods and

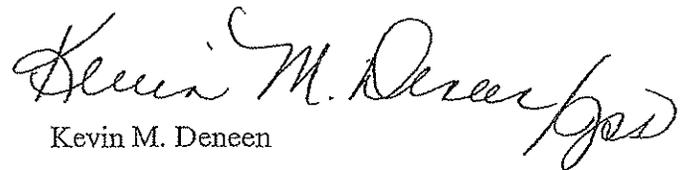
services using a Request for Bids/Qualifications process. Historically, the Town has viewed the State's system of qualifying bidders as an RFP/RFQ process. While it is understandable that staff has viewed the State's use of an RFP/RFQ process for its purchasing as a RFP/RFQ under the ordinance, it is my opinion that the purchasing ordinance of Mansfield, as presently written, contemplates that the Town issue its own RFP/RFQ for those professional services contracts which are for specific projects.

The use of the State of Connecticut Bid Purchasing list is permitted under the ordinance under Subsection (2), i.e., when the scope of professional services is "less precise." Unfortunately the ordinance does not presently define the term "less precise" or provide the standard to which this must be applied.

As presently enacted, in cases in which there is a sufficiently precise scope of services, the Town should engage in its own RFP/RFQ. In cases in which the scope of services is 'less precise', the Town Manager may utilize the State's Bid List, while ensuring a sufficient and representative number of vendors are given an opportunity to bid. The ordinance as presently written is somewhat problematic in that it does not define "less precise" as the standard for determining whether the State bid can be used for particular contracts.

Please feel free to contact me with any further questions.

Very truly yours,


Kevin M. Deneen

KMD/lc



Town of Mansfield Department of Finance

To: Finance Committee, Town of Mansfield
From: Cherie Trahan, Director of Finance *CT*
CC: Matthew Hart, Town Manager
Date: July 29, 2015
Re: Policies and Procedures Manual

The Policies and Procedures Manual developed by BlumShapiro combined our individual policies into one cohesive manual and updated them to reflect current best practices. This is a great starting point for us. As we are working through the implementation of the policies and procedures we are finding areas, particularly with regards to detailed procedures that we would like to expand on and include in the document. In addition, there are procedures we would like to add – ones that would streamline some processes for departments as well as add further consistency with the agencies we support.

The following is a list of procedural areas we will be addressing for inclusion in the manual in the coming months:

1. Fully detail the procedures for purchases between \$4,000 - \$7,499 and, for purchases over \$7,500. This would include what documentation is needed for quotes and how these purchases will be approved by Finance. For example, if the PW department is going to purchase a piece of equipment estimated at \$4,500, they would need to get 3 quotes (which could include a State contract price). When entering the PO for approval, they would attach the 3 quotes to the PO for supporting documentation and add whatever notes they feel are necessary to justify why they chose the vendor they did. When the PO comes to Finance for approval, we would be able to review the attachments and notes. If we support the purchase, we will approve the PO. If not, it would be declined. This would eliminate the need for paper forms going back and forth between the departments. For purchases over \$7,500, the purchaser would need to complete a Best Value form regardless of how the procurement was done and attach this form to the PO. If the PO is approved by the Finance Director, then that serves as approval of the best value source selection. We need to streamline this process from paper approvals if we are going to require all purchases to complete this form.
2. Bid Process – The manual does not include procedures for going out to bid, doing a request for proposal or request for qualifications. We will create templates for each of these methods, instructions on when each method is most appropriate and where each should be advertised, etc.

3. Cash Collections – Procedures for departments and offsite locations to follow for cash & check collections, balancing, documentation and submission to the Revenue Collector's office for deposit. The manual includes procedures for processing at the Collector's office, but the initial receiving departments would benefit from standardized best practice procedures.
4. Purchasing Cards – Update the spending limits to reflect the new lower limits implemented in June 2015.
5. Other – We are finding some of the processes very time consuming and would like to have a further discussion as to the value added. For example, copying the Finance Director on all new vendors. If the Accounting Manager is approving, is there a need for the Finance Director to be copied as well?
6. Fraud & Whistleblower policies – I believe these policies would be best included in the Administrative Policies issued by the Town Manager's office. However, they can also be included in the Finance Department Policies and Procedures or a reference as to where to find them can be included.

As we develop these procedures, we will provide a red-lined version of our recommended additions for the Finance Committee's review and suggestions. In the meantime if you have additional policies or procedures you would like us to review, please let me know.



TOWN OF MANSFIELD, CONNECTICUT

REQUEST FOR PROPOSALS FOR:

Fraud Risk Assessment

RFP NUMBER: 2016-Fin01

RFP OPENING DATE: August 27, 2015

RFP OPENING TIME: 2:00PM

RFP OPENING PLACE: Audrey P. Beck Building, Finance Department

.....

The Town of Mansfield (hereinafter "Town"), is seeking proposals from expert, independent and certified fraud examiners, with CPA credentials for a thorough Fraud Risk Assessment of financial practices in the Town. This contract has an anticipated start date of October 1, 2015.

One (1) original and three (3) copies of sealed proposals must be received in the Finance Director's Office of the Audrey P. Beck Building, 4 S. Eagleville Road, Storrs-Mansfield, CT 06268 by the date and time noted above. The Town will not accept submissions by e-mail or fax. The Town will reject proposals received after the date and time noted above.

The documents comprising the Request for Proposals may be obtained on the Town's website, www.mansfieldct.org, under "Legal Notices - Bid Notices/RFP's and RFQ's," or from Alicia Ducharme, Budget Analyst, Audrey P. Beck Building, 4 South Eagleville Road, Storrs-Mansfield, CT 06268 during normal business hours. **Each proposer is responsible for checking the Town's website to determine if the Town has issued any addenda and, if so, to complete its proposal in accordance with the RFP as modified by the addenda.**

The Town reserves the right to amend or terminate this Request for Proposals, accept all or any part of a proposal, reject all proposals, waive any informalities or non-material deficiencies in a proposal, and award the proposal to the proposer that, in the Town's judgment, will be in the Town's best interests.

TOWN OF MANSFIELD, CONNECTICUT

STANDARD INSTRUCTIONS TO PROPOSERS

1. INTRODUCTION

The Town of Mansfield (Town) is soliciting proposals for Fraud Risk Assessment Services from expert, independent, certified individuals/firms, to review and evaluate internal controls currently in place and to identify potential weaknesses and/or areas needing improvement. As the Town recently went through a Financial & Operational Controls Review, the requested services would supplement this review and not duplicate it. The Town's Finance Department supports the following agencies to be included in this review: the Mansfield Board of Education, Regional School District #19, Eastern Highlands Health District, Mansfield Downtown Partnership, and The Discovery Depot. This RFP is not a contract offer, and no contract will exist unless and until a written contract is signed by the Town and the successful proposer. Interested parties should submit a proposal in accordance with the requirements and directions contained in this RFP.

1. **Background and Intent**

The successful bidder will be expected to actively engage and partner with the Finance Department to provide all services as further defined below in Section 3 – Scope of Services. The Consultant will be expected to possess expert knowledge of the Fraud Risk/Forensic Audit landscape and related requirements and regulations in order to provide efficient and effective guidance and direction to the Town.

The Town of Mansfield encompasses approximately 45.1 square miles. The Town is bounded on the east by Chaplin, on the north by Willington and Ashford, on the south by Windham, Lebanon and Columbia, and on the west by Coventry. The Town of Mansfield was first settled in 1692 as part of Windham. In October 1702, the Connecticut General Assembly granted a charter of incorporation to the Town of Mansfield which was formed out of Windham. Mansfield's population is approximately 25,000 with a grand list of approximately \$1.0 Billion and an operating budget of approximately \$48 Million.

The Town operates under the provisions of its Charter and the General Statutes of the State of Connecticut. Since 1970, when the Town established the Town Manager/Council form of government, the legislative power of the Town was vested in a nine-member council, elected at large for terms of two years, and the Town Meeting. The Mayor is elected by majority vote of the council. The Town Manager, who is the chief executive officer, manages the operations of the Town.

The Town of Mansfield provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; education pre-kindergarten through eighth grade and high school through the Regional School District No. 19; social services including a day care facility, a youth service bureau and a senior center; public health services through the Eastern Highlands Health District; recreation

services and adult education including a community center; library services; and affordable housing through a Town housing authority.

The Contractor's principal contacts with the Town will be Cherie Trahan, Director of Finance.

2. Qualifications

Eligible quality management consultants will be those individuals, businesses and firms that have the following qualifications:

1. Proposer must have demonstrated experience and expertise in regard to providing the types of services outlined in the Scope of Services.
2. Proposer should have a proven track record in providing these types of or similar services for municipal governments. The Town would prefer a firm who has worked with other Connecticut municipalities similar in size to Mansfield.
3. Proposer must be qualified and properly licensed in the State of Connecticut to perform its obligation under this proposal in compliance with all applicable Federal and State of Connecticut laws and regulations, statutes and policies.

3. Scope of Services

The Town desires to engage a qualified firm to provide an assessment of the potential risk for fraud based on the Town's current policies and procedures.

The firm selected will be required to issue a report that:

- Identifies areas most vulnerable to fraud;
- Determines if adequate fraud prevention measures exist;
- Identify opportunities to reduce the cost of fraud.

4. Agreement Period

The Town anticipates entering into a contract with the selected Consultant commencing on or about October 1, 2015.

The Town will contractually reserve the right to cancel the contract at any time. The agreement period for any contract or purchase order resulting from this RFP shall ultimately be as negotiated to the mutual agreement of the parties.

5. Management

Any contract or purchase order resulting from this RFP will be managed by the Director of Finance, or designee.

6. Additional Conditions

All those submitting proposals must be willing to adhere to the following additional conditions and must positively state this in the proposal.

1. The proposer must certify that the personnel identified in its response to this RFP will be the persons actually assigned to the project. At its discretion, the Town may require the removal and replacement of any of the proposer's personnel who

do not perform adequately, regardless of whether they were previously approved by the Town.

2. All subcontractors hired by the proposer awarded a contract or purchase order as a result of this RFP must have prior approval of the Town prior to and during the agreement period. However, please note that the Town prefers not to have the services subcontracted.
3. Any contract or purchase order resulting from this RFP process will represent the entire agreement between the proposer and the Town and will supersede all prior negotiations, representations or agreements, alleged or made, between the parties. The Town shall assume no liability for payment of services under the terms of the contract or purchase order until the successful proposer is notified that the contract or purchase order has been accepted and approved by the Town. *Any contract resulting from this RFP may be amended only by means of a written instrument signed by the proposer and signed by the Town Manager.*

2. RIGHT TO AMEND OR TERMINATE THE RFP OR CONTRACT

The Town may, in its sole discretion, clarify, modify, amend or terminate this RFP if the Town determines it is in the Town's best interest. Any such action shall be effected by a posting on the Town's website, www.mansfieldct.org. **Each proposer is responsible for checking the Town's website to determine if the Town has issued any addenda and, if so, to complete its proposal in accordance with the RFP as modified by the addenda.**

If this RFP provides for a multi-year agreement, the Town also reserves the right to terminate the Contract at the end of the last fiscal year for which funds have been appropriated, and the Town shall have no obligation or liability to the successful proposer for any unfunded year or years.

3. KEY DATES

RFP Advertised	07/31/15
Questions due from Vendors	08/20/15
RFP Open Date	08/27/15 at 2 P.M.
Interview of top Vendors	TBD
Contract Execution Date	October 1, 2015

4. PROPOSAL SUBMISSION INSTRUCTIONS

A. Proposal Requirements & Required Format

Proposals must set forth accurate and complete information for each of the items listed below. At the Town's discretion, failure to do so could result in disqualification.

1. Proposer Information: Please provide the following information:
 - a. Firm Name
 - b. Permanent main office address
 - c. Date firm organized.
 - d. Legal Form of ownership. If a corporation, indicate where incorporated.

- e. How many years have you been engaged in services you provide under your present name?
- f. Names, titles, reporting relationships, background and experience of the principal members of your organization, including officers.

2. Experience, Expertise and Capabilities

- a. Philosophy Statement and Business Focus. A statement of the proposer's philosophy and approach in undertaking the services of the nature outlined in the RFP, as well as a description of its primary business focus.
- b. Summary of Relevant Experience. A listing of projects that the proposer has completed within the last three (3) years of a similar nature to those included in the Scope of Services in this RFP must be provided.
- c. The following additional information shall be provided by each bidder:
 - General description of the organizational structure of your institution including parent and/or subsidiary companies and the number of employees.
 - Identify who will be the primary client relationship manager.
 - Provide a general representation of the key factors and other important considerations that you feel separates your institution/firm from others in providing the requested services.
 - Provide a detailed description of your firm's technical resources and experience in providing the desired scope of services to similarly sized entities.
 - Identify the location of the office(s) from which the services will be performed.
 - Disclose any current (last 3 years) business, financial, personal, or other types of relationships which may pose a conflict of interest.
 - Please list any contracts or purchase orders in the last three (3) years between the proposer and any agency of the Town.
 - If your firm maintains an ethics policy, please provide a copy with bid documents.

3. Statement of Qualifications and Work Plan

- a. Qualifications. For **each** item listed in Section 1.2 - Qualifications, please describe your firm's qualifications, experience and capabilities as they pertain to each of the areas of qualifications listed, as well as those of the personnel to be assigned to this project.
- b. Work Plan. For **each** item listed in Section 1.3 - Scope of Services, please describe the approach that would be generally followed in undertaking these tasks.
- c. Services Expected of the Town. Identify the nature and scope of the services that would be generally required of the Town in undertaking these projects.

4. Information Regarding: Failure to Complete Work, Default and Litigation.

Please respond to the following questions:

- a. Have you ever failed to complete any work awarded to you? If so, where and why?
- b. Have you ever defaulted on a contract? If so, where and why?

- c. Is there any pending litigation which could affect your organization's ability to perform this agreement? If so, please describe.
 - d. Has your firm ever had a contract terminated for cause within the past five years? If yes, provide details.
 - e. Has your firm been named in a lawsuit related to errors and omissions within the past five years? If yes, provide details.
 - f. During the past seven years, has your firm ever filed for protection under the Federal bankruptcy laws? If yes, provide details.
 - g. Are there any other factors or information that could affect your firm's ability to provide the services being sought about which the Town should be aware?
5. Exceptions and Alternatives. Proposers wishing to take any exceptions to any requirement in the RFP shall state and explain such exceptions. The Town may accept proposals which take exception to any requirements in this RFP, or which offer any alternative to a requirement herein, as well as consider such exceptions and alternatives in evaluating responses. Any exception or alternative must be clearly delineated and cannot materially affect the substance of this Request for Proposals.

Your proposal should be submitted in a sealed envelope marked "**Fraud Risk Assessment Services Bid #2015-Fin01**" to the Finance Department at the Audrey P. Beck Building, 4 South Eagleville Road, Storrs-Mansfield, CT 06268, no later than 2:00P.M., Thursday, August 27, 2015. The Town will not accept submissions by e-mail or fax. Proposers are solely responsible for ensuring timely delivery. The Town will **NOT** accept late proposals.

Proposal prices must be submitted on the Proposal Form included in this RFP. All blank spaces for proposal prices must be completed in ink or be typewritten. **Since the Town may desire to consider the proposer's experience, qualifications, statement of work, and other aspects of the RFP prior to the Cost Proposal, the Cost Proposal (Appendix A) shall be sealed and submitted in a separate envelope marked "Confidential Cost Proposal."**

Proposals may be withdrawn personally or in writing provided that the Town receives the withdrawal prior to the time and date the proposals are scheduled to be opened. Proposals are considered valid, and may not be withdrawn, cancelled or modified, for sixty (60) days after the opening date, to give the Town sufficient time to review the proposals, investigate the proposers' qualifications, secure any required municipal approvals, and execute a binding contract with the successful proposer.

An authorized person representing the legal entity of the proposer must sign the Proposal Form and all other forms included in this RFP.

5. QUESTIONS AND AMENDMENTS

Questions concerning the process and procedures applicable to this RFP are to be submitted in **writing** (including by e-mail or fax) and directed **only to:**

Name: Alicia Ducharme
Position: Budget Analyst

Email: duccharmeam@mansfieldct.org

Fax: (860) 429-6863

Questions concerning this RFP's Specifications are to be submitted **in writing** (including by e-mail or fax) and directed **only to:**

Name: Cherie Trahan

Position: Director of Finance

Email: trahanca@mansfieldct.org

Fax: (860) 429-6863

Proposers are prohibited from contacting any other Town employee, officer or official concerning this RFP. A proposer's failure to comply with this requirement may result in disqualification.

The appropriate Town representative listed above must receive any questions from proposers no later than seven (7) days before the proposal opening date. That representative will confirm receipt of a proposer's questions by e-mail. The Town will answer all written questions by issuing one or more addenda, which shall be a part of this RFP and the resulting Contract, containing all questions received as provided for above and decisions regarding same.

At least four (4) calendar days prior to proposal opening, the Town will post any addenda on the Town's website, www.mansfieldct.org. **Each proposer is responsible for checking the website to determine if the Town has issued any addenda and, if so, to complete its proposal in accordance with the RFP as modified by the addenda.**

No oral statement of the Town, including oral statements by the Town representatives listed above, shall be effective to waive, change or otherwise modify any of the provisions of this RFP, and no proposer shall rely on any alleged oral statement.

6. ADDITIONAL INFORMATION

The Town reserves the right, either before or after the opening of proposals, to ask any proposer to clarify its proposal or to submit additional information that the Town in its sole discretion deems desirable.

7. COSTS FOR PREPARING PROPOSAL

Each proposer's costs incurred in developing its proposal are its sole responsibility, and the Town shall have no liability for such costs.

8. OWNERSHIP OF PROPOSALS

All proposals submitted become the Town property and will not be returned to proposers.

9. FREEDOM OF INFORMATION ACT

All information submitted in a proposal or in response to a request for additional information is subject to disclosure under the Connecticut Freedom of Information. Proposers are encouraged **not** to

include in their proposals any information which is proprietary a trade secret or otherwise confidential. All materials associated with this procurement process are subject to the terms of state laws defining freedom of information and privacy, and all rules, regulations and interpretations resulting from those laws.

10. REFERENCES

Each proposer must complete and submit the Proposer's Statement of References form included in this RFP(Appendix B).

11. PRESUMPTION OF PROPOSER'S FULL KNOWLEDGE

Each proposer is responsible for having read and understood each document in this RFP and any addenda issued by the Town. A proposer's failure to have reviewed all information that is part of or applicable to this RFP, including but not only any addenda posted on the Town's website, shall in no way relieve it from any aspect of its proposal or the obligations related thereto.

Each proposer is deemed to be familiar with and is required to comply with all federal, state and local laws, regulations, ordinances, codes and orders that in any manner relate to this RFP or the performance of the work described herein.

By submitting a proposal, each proposer represents that it has thoroughly examined and become familiar with the scope of work outlined in this RFP, and it is capable of performing the work to achieve the Town's objectives. If applicable, each proposer shall visit the site, examine the areas and thoroughly familiarize itself with all conditions of the property before preparing its proposal.

12. TAX EXEMPTIONS

The Town is exempt from the payment of federal excise taxes and Connecticut sales tax and use taxes. Such taxes must not be included in prices.

13. AWARD CRITERIA & SELECTION

All proposals will be publicly opened and read aloud as received on the date, at the time, and at the place identified in this RFP. Proposers may be present at the opening.

The Town reserves the right to correct, after proposer verification, any mistake in a proposal that is a clerical error, such as a price extension, decimal point error, etc. If any error exists in an extension of prices, the unit price shall prevail.

The Town reserves the right to accept all or any part of a proposal, reject all proposals, and waive any informalities or non-material deficiencies in a proposal. The Town also reserves the right, if applicable, to award the purchase of individual items under this RFP to any combination of separate proposals or proposers.

The Town will accept the proposal that, all things considered, the Town determines is in the best interests. Although price will be an important factor, it will not be the only basis for award. Due consideration may also be given to a proposer's experience, references, service, ability to respond

promptly to requests, past performance, and other criteria relevant to the Town's interests, including compliance with the procedural requirements stated in this RFP.

A. Evaluation Criteria

The following specific criteria are expected to be among those utilized in the selection process. They are presented as a guide for the proposer in understanding the Town's requirements and expectation for this project and are not necessarily all inclusive or presented in order of importance.

- The background experience, and strength of the Proposer in providing similar services elsewhere, including the level of experience in working with other Connecticut municipalities of similar size, and the quality of services performed, either for other school systems or other municipalities, or both.
- The Proposer's responsiveness and compliance with the RFP requirements and conditions to provide the services requested.
- A review of references provided with the Proposal, and administration of prior contracts.
- Competitiveness of proposed fee. The Town reserves the right to negotiate fees with the selected Proposer.

The Town will not award the proposal to any business that or person who is in arrears or in default to the Town with regard to any tax, debt, contract, security or any other obligation.

The Town may elect to have the proposals evaluated by a committee as part of making a selection. If deemed necessary, the Town reserves the right to arrange for interviews/oral presentations as part of the selection process, which invitations for interviews may involve a short-listing of the proposals received.

If the proposer does not execute the Contract within ten (10) business days of the date of notification, unless extended by the Town, the Town may call any proposal security provided by the proposer and may enter into discussions with another proposer. **The Town will post the Preliminary Notice of Award and related information on its website, www.mansfieldct.org, under "Legal Notices - Bid Notices/RFP's and RFQ's."**

The Interview and Contract Execution dates in Section 3's Key Dates are anticipated, not certain, dates.

14. ATTACHMENTS

The following attachments are included below and must be completed, as detailed within the RFP.

- A. Proposal Form
- B. Proposer's Statement of References
- C. Proposer's Guarantees and Warranties



TOWN OF MANSFIELD, CONNECTICUT

ATTACHMENT A: PROPOSAL FORM
Fraud Risk Assessment #2016-Fin01

PROPOSER'S FULL LEGAL NAME:

Pursuant to and in full compliance with the RFP, the undersigned certifies this proposal is submitted without collusion and all responses are true and accurate. If awarded this proposal, it is agreed this forms a contractual obligation to provide services at fees specified in this Proposal Form, subject to and in accordance with all instructions, conditions, requirements contained in the documents, including addenda, which are made part of this proposal.

Pricing

All-Inclusive Rate for Fraud Risk Assessment: \$ _____

Description and Pricing for any additional/related services:

NOTE: This document, in order to be considered a valid proposal, must be signed by a principal officer or owner of the business entity that is submitting the proposal. Such signature constitutes the proposer's representations that is has read, understood and fully accepted each and every provision of each document comprising the RFP, unless an exception is described above.

Name and Title of Authorized Representative

Signature of Representative, Duly Authorized

Date

Phone # and Fax #



TOWN OF MANSFIELD, CONNECTICUT

ATTACHMENT B: PROPOSER'S STATEMENT OF REFERENCES

Fraud Risk Assessment #2016-Fin01

Provide at least three (3) references:

1. BUSINESS NAME _____
ADDRESS _____
CITY, STATE _____
TELEPHONE: _____
INDIVIDUAL CONTACT NAME AND POSITION _____

2. BUSINESS NAME _____
ADDRESS _____
CITY, STATE _____
TELEPHONE: _____
INDIVIDUAL CONTACT NAME AND POSITION _____

3. BUSINESS NAME _____
ADDRESS _____
CITY, STATE _____
TELEPHONE: _____
INDIVIDUAL CONTACT NAME AND POSITION _____



TOWN OF MANSFIELD, CONNECTICUT

ATTACHMENT C: PROPOSER'S GUARANTEES AND WARRANTIES
Fraud Risk Assessment #2016-Fin01

PROPOSER'S FULL LEGAL NAME:

Pursuant to and in full compliance with the RFP, the undersigned proposer, having visited the site or property if applicable, and having thoroughly examined each and every document comprising the RFP, including any addenda, hereby offers and agrees as follows:

I/we, the proposer, certify that:

1. I/we are in compliance with the equal employment opportunity clause as set forth in Connecticut state law (Executive Order No. Three).
2. I/we are in compliance with the Americans with Disabilities Act.
3. I/we are in compliance with the Immigration Reform and Control Act, and attest that each employee provided under contract will at all times be authorized for employment in the United States.
4. I/we (check one)
_____ have an Affirmative Action program, or
_____ employ 10 people or fewer.

INSURANCE REQUIREMENTS:

Contractor shall, at its own cost and expense, procure and maintain Comprehensive General Liability Insurance, Comprehensive Auto Liability Insurance, and Comprehensive Catastrophe Liability Insurance, as well as Worker's Compensation Insurance as required by the appropriate Workers' Compensation Law or Act. All insurance shall be carried with insurers authorized to do business in the State of Connecticut and evidence of insurance, with adequate limits of liability, shall be furnished all parties to the contract. Such evidence shall be in the form of a formal certificate of insurance properly executed by a licensed representative of the participating insurers and must contain a clause granting at least thirty (30) days prior written notice to the certificate holder of intent to affect cancellation, non renewal, or other material change which may have an adverse effect on the policies of insurance referred to in the certificate. The interests of the certificate holder must be added to the aforementioned liability policies of insurance as an additional insured.

Combined single limit of liability as respects bodily injury, personal injury and property damage liability as follows:

COMMERCIAL GENERAL LIABILITY:

\$2,000,000 AGGREGATE

PROFESSIONAL LIABILITY:

\$1,000,000 PER OCCURRENCE

COMPREHENSIVE AUTOMOBILE LIABILITY:

\$1,000,000 PER OCCURRENCE

COMPREHENSIVE CATASTROPHE LIABILITY: (UMBRELLA)

\$2,000,000 PER OCCURRENCE/AGGREGATE

The above minimum limits of liability shall apply to all premises – operations, elevators, independent contractors, products – completed operations, contractual liability, broad form property damage, XCU coverage extension, employee as additional insured's, automobiles – owned and non owned, including hired automobiles, and other coverage's which may be required to satisfy the parties to the contract.

In every instance coverage must apply both on and away from the premises referred to in the contract, and The Town shall be listed as an additional insured. Insurance coverage shall be primary and non-contributory.

Please list any exceptions to the above guarantees and warranties:

We have read and understand the above listed insurance requirements and will provide the appropriate insurance certificates if awarded this contract

Signature _____

Date _____



ACCOUNTING AND FINANCE OPERATIONS DOCUMENT

Finance Department Policies and Procedures Manual

Town of Mansfield

April-June 2015

Version 23.0

4 South Eagleville Road
Storrs, CT
(860) 429-3387

CONFIDENTIAL – INTERNAL USE ONLY

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TOWN OF MANSFIELD
 FINANCE DEPARTMENT – POLICIES AND PROCEDURES MANUAL

April-June 2015

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TOWN OF MANSFIELD
 FINANCE DEPARTMENT – POLICIES AND PROCEDURES MANUAL

April-June 2015

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1. INTRODUCTION

The procedures outlined on the following pages reflect the current tasks and transactions necessary to process and complete any and all financially related transactions performed by the Town of Mansfield. This includes but not limited to the following entities: Town of Mansfield, Mansfield School District, Region 19, Eastern Highlands Health District, Downtown Partnership and Discovery Depot.

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Within each procedure, all key elements are identified, including:

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- Required forms and documents
- Necessary approvals and authorizations
- Appropriate staff and department contacts

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In the event any questions or exceptions arise, it is the responsibility of that staff person to confirm the appropriate course of action with their Supervisor, the Finance Director, and, if necessary, the Town Manager or Superintendent.

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~~It is the responsibility of the~~ The Town of Mansfield's Finance Department is responsible for to maintaining the accuracy and consistency of these procedures. If changes are requested for any of the stated policies/procedures, they need to be reviewed and approved by the Town of Mansfield's Finance Department. ~~Any changes should be immediately reported to the Finance Director with a detailed description and reason for the change.~~

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A.1. Definitions

Outlined below are definitions of key terms used within this document.

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- Terminations – A person that is fired from an entity
- Separations - A person that is laid-off, resigns or retires from an entity
- Severance Payment - refers only to when a person is laid-off. When someone is terminated or separated from service Mansfield does not refer to their final payment as severance

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A.24. Distribution List for Finance Department Policies and Procedures

• Town Manager's Office	• Superintendent's Office
• Town Council	• Board of Education
• Finance Committee	• Eastern Highland Health District
• Downtown Partnership	• Discovery Depot

- Town Manager's Office
- Finance Committee
- Town Council
- Superintendent's Office
- Board of Education

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A.23. Financial Management System (FMS)

The Town of Mansfield implemented ADMINS Unified Community (AUC) during the year 1997. This software is an integrated Financial Management System (FMS) software solution exclusive to local governments and School Districts. The following modules were purchased:

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- General Ledger
- Accounts Payable
- Budgeting
- Payroll
- Human Resources

Aside from AUC, the Tax Collector's Office and Tax Assessor's office use Quality Data Service (QDS) and a Computer Assisted Mass Appraisal system (CAMA), Vision System. All financial data is manually imported from these systems to the main FMS – no electronic interfacing exists.

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2. ACCOUNTING RECORDS

B.1. Security of Records

Users are assigned access rights to specific FMS modules according to their job function and responsibility, and are prevented from entering and approving their own entries in the system. Each accounting record is associated with the appropriate users that created, approved, and posted the transaction with the system.

B.2. Journal Entries

The Finance Director, Accounting Manager, Budget Analyst and Accountant are the only individuals with responsibility and capability to enter and post journal entries in the General Ledger. The Accountant's journal entries must be reviewed and approved by the Accounting Manager. The Accounting Manager's and Budget Analyst's journal entries must be reviewed and approved by the Finance Director. All approvals must be confirmed via email and archived in Journal Entry labeled folders within the Finance Section of the FMS.

B.3. Bank Transfers

The Finance Director (Backup), Accounting Manager (Primary), Accountant (Secondary) and Budget Analyst (Secondary) are restricted from releasing their own bank transfers for security purposes. If one of the aforementioned employees wants to make a bank transfer, one of the other four employees must make a secondary approval after the transaction is initiated. The transaction is restricted from full processing until the secondary secure token approval is made.

3. FINANCIAL MANAGEMENT SYSTEM (FMS) ADMINISTRATION

ADMINS Inc. is the software development company that created and maintains ADMINS Unified Community. ADMINS is based in Cambridge, Massachusetts, and has been providing municipal and local government software solutions to the Northeast since 1974 (hereinafter referred to as FMS). The FMS is hosted on a Windows 2008 server and uses a Microsoft Windows environment.

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C.1. System Security

Computer information systems and networks are key business tools for the Town of Mansfield. Mansfield has made a substantial investment in human and financial resources to create these systems to support and enhance department and overall operations.

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The following policies have been established in order to:

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- Protect this investment.
- Safeguard the information contained within these systems.
- Reduce business and legal risk.
- Protect the Town and entities served.

Any violations by Town employees may result in disciplinary action in accordance with Town's policy. Failure to observe these guidelines may result in disciplinary action by Town officials depending upon the type and severity of the violation, whether it causes any liability or loss to the Town, and/or the presence of any repeated violation(s).

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All users in the "System" group have administrative rights to ADMINS. The Finance Director, Accounting Manager and IT Director should be the only active users with administrative rights. All access to ADMINS is role-based.

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C.2. Establishing a New User in the FMS

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1. HR Representation For The Entity Notifies The Accounting Manager

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Human Resources must notify the Accounting Manager by electronic mail, at least three days prior to the start date, of any new employee needing access to the FMS. The email must include the new employee's full name, assigned department, position title, phone number, name of direct supervisor and specific access needed in the FMS. The Finance Director and must be copied on all email notifications.

2. Accounting Manager Sets Up User Account

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The Accounting Manager creates a user account for the new employee based on the access requested by Human Resources. The Accounting Manager is responsible for notifying the appropriate Department Head, the respective HR personnel and the Finance Director, via email, when the user account has been fully set up.

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3. Archive New User Requests

The Accounting Manager is responsible for archiving all email notifications from Human Resources in the FMS. Emails are stored in folders labeled according to the name and email of the new user. The separate folders for individual users are all stored in a "New User" folder.

C.3. Modifying a User's Application and System Privileges

1. Department Heads Notify The Accounting Manager

Department Heads must notify the Accounting Manager by electronic mail with any change to a user's access rights to the FMS. The email must include the employee's name, email, and an indicated reason for the change. The Finance Director must be copied on the email.

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2. Archive Modification Requests

The Accounting Manager is responsible for archiving all email notifications from Department Heads in the FMS. Emails are stored in folders, labeled according to the name and email of the modified user. The separate folders for individual users are all stored in a "Modified Access" folder.

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C.4. Notifying the Finance Department of Separated or Terminated Employees

1. HR Representation For The Entity Notifies The Accounting Manager

In the event an employee is to be terminated from service, Human Resources must notify the Accounting Manager via email no less than 30 minutes prior to the termination to ensure all access rights to the FMS are revoked. This notification must include the employee's full name, department, job title and phone number to ensure the correct employee is removed. The Finance Director, respective HR personnel, and appropriate Department Head must be copied on the email. In the case a Town employee is terminated, the Town Manager ~~should~~ must be copied. In the case a School District employee is terminated, the Superintendent ~~should~~ must be copied.

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In the event an employee is to be separated from service, Human Resources must notify the Accounting Manager via email within a week of the employees separation to ensure all access rights to the FMS are revoked. This notification must include the employee's full name, department, job title and phone number to ensure the correct employee is removed. The Finance Director, respective HR personnel, and appropriate Department Head must be copied on the email.

2. The Accounting Manager Disables The User Account

Upon receipt of a ~~termination~~ the email notification from the HR Department Human Resources, the Accounting Manager must immediately disable all access rights to the FMS. Upon a separation. The Accounting Manager will disable the users account on the day of separation. In both instances, oOnce complete, a reply confirmation email is sent ~~the HR Department to HR. The Finance Director, HR~~ Director, and ~~respective HR personnel~~ Director, and appropriate Department Head must be copied on the email. In the case a Town employee is

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terminated, the Town Manager should be copied. In the case a School District employee is terminated, the Superintendent should be copied.

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3. Archive Termination Requests

The Accounting Manager is responsible for archiving all email separation/termination notifications from the ~~HR Department~~ Human Resources in the FMS. Emails are stored in folders, labeled according to the name and email of the ~~terminated~~-user. The separate folders for individual users are all stored in a “Separation-Terminated User” folder.

4. Accounting Manager Reviews FMS User Accounts

On an annual basis, the Accounting Manager is responsible for vetting separated/terminated employees against users in the FMS. The ~~HR Department~~ Human Resources will provide the Accounting Manager with a list of separated/terminated employees from the current year to perform the review. The Accounting Manager will review the FMS user list to ensure no separated/terminated employees on the HR provided list have an active account. The Finance Director will review, sign off and file the review if successful. The Accounting Manager is then responsible for notifying the ~~HR Department~~ Human Resources of a successful review. If any discrepancies are found, the Finance Director and ~~HR Director~~ respective HR personnel are to be notified immediately and appropriate removal and investigative action will be taken.

C.5. Systems Support

The Town’s IT Department is responsible for all network administration and support. The Accounting Manager is responsible for all FMS administration and works with support from Admins Inc. to maintain and update the software.

C.6. Data Backup

The Town relies heavily on the computer systems that manage its data and applications. Every day, the information saved on a computer’s hard drive or the Town Network ~~is~~-could be exposed to a wide variety of risks: Equipment failure, unauthorized intrusion, viruses, and/or power surges. To make sure Mansfield can successfully recover from such disastrous events, the following Data Backup Policy has been established:

C.6.a. Normal FMS Data Backup

Perform Backups Daily

The data residing on the servers that comprise the Town Network will be backed up on a daily basis. This process fully backs up data and system files stored on all servers to ensure the most recent versions can be recovered when required. The Town’s Information Technology Director is responsible for ensuring this process successfully occurs every night.

Store Backup Media Off-Site

Most databases, including the FMS, are backed up first by their own vendor-provided scripts on drive storage at the Town Hall. These script driven backups are then in turn

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copied to offsite file storage every night. This process ensures that each night's backups are always immediately stored both on and off-site for redundancy. Specifically, the off-site storage is the Town's password protected QNAP backup device in a highly secure and climate controlled room at E.O. Smith High School. In addition, the virtual machine that runs the FMS is also backed up off-site, as are lesser, file-level components of the FMS information such as Finance Department scans of invoices and purchase orders. This approach creates a level of data insurance that provides recovery from multiple sources in the unlikely case that one element of the backup were to be unsuccessful.

Apply a Rotation Strategy

A rotational schedule using a different backup external hard drives will be followed. Eight (8) external hard drives will be rotated on a monthly basis. This approach creates a level of data insurance that lets users recover data in the case the local script backup is unsuccessful.

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Perform Full System Backups

In addition to nightly full system backups, at least one full weekly backup should will be performed. This procedure will include the backup of all system programs, application programs and associated data files required by the computer systems to function correctly. If it is deemed necessary, this procedure will be performed on a more frequent basis. At year end, the IT Department will perform an additional full system backup and take off-site for storage.

Apply a Retention Strategy

The backup retention will have 3 months of point-in-time backups, ensuring data can be recovered as it existed on any given date during the past 3 months' time. Additionally, there will be quarterly backups for the past 12 months, ensuring data can be recovered as it existed for any given quarter during the past 12 months' time. Additionally, there will be annual backups for the past 7 years, ensuring data can be recovered as it existed for any given year during the past 7 years' time.

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Store Backup Media Off Site

Backup external hard drives will be stored off premise to ensure the Town's data is safe from potential harm. A local script will provide nightly backup off all Town financial data to a data center at the local High School. In addition, the external hard drives will be taken off site and rotated on a monthly basis to provide a second level of redundancy.

C.6.b. Testing Data Backups

Periodically Test Backups

The backup process will be tested quarterly to ensure that files are successfully copied to external hard drives. The testing process will include the recovery of a randomly selected test file to each of the network's servers to confirm the reliability of the external drive in use and the configuration of the data backup software.

C.7. User IDs and Passwords

Although the information gathered, processed and maintained by the Town of Mansfield is, by law, public record, access to that information must be controlled to assure integrity and use of that data for Town operations. The Town has implemented various system controls to protect this information, ensuring that only authorized employees have access. This access is further restricted to only those capabilities that are appropriate to each employee's job duties.

1. IT Department Responsibilities

The IT Department shall be responsible for the administration of access controls to all Town computer systems. The IT Department will process adds, deletions, and changes upon receipt of a request from the HR Department or the end user's supervisor. All requests must be provided by electronic mail for record keeping purposes. The IT Department is responsible for responding to all electronic requests promptly and in a timely fashion, and will maintain a list of administrative access codes and passwords and keep this list in a secure area.

2. Employee Responsibilities

Each employee:

- Shall be responsible for all computer transactions that are made with his/her user ID and password.
- Shall not disclose passwords to others. Passwords must be changed immediately if it is suspected that they may be known to others. Passwords should not be recorded where they may be easily obtained.
- Will change passwords at least every 90 days.
- Should use passwords that meet complexity requirements.
- Should log out when leaving a workstation for an extended period.

3. Supervisor's Responsibility

Managers and supervisors should notify the IT Department promptly whenever an employee leaves the Town or transfers to another department so that his/her access can be revoked. Involuntary terminations must be reported by the HR Department concurrent with the termination.

4. HR Department Responsibility

The HR Department will notify the IT Department by electronic mail at least three days prior to the new employee's hire date to allow sufficient time to set up a new ID with the necessary access rights. This electronic notification should include the new employee's job title and system access requirements. For any involuntary terminations, the HR Department must notify the IT Department concurrent with the termination to ensure all system access can be revoked.

C.8. Disaster Recovery Plan

The Disaster Recovery plan contains contact information, data backup procedures, prioritization of restoration, inventory of systems and step-by-step procedures for possible disaster scenarios with offsite recovery locations. The plan must be reviewed and tested on no less than an annual basis.

C.9. Role Backup

One employee in the IT Department must be assigned as backup network administrator in the situation the IT Director is unavailable. The Finance Director is assigned as the backup FMS administrator in the situation the Accounting Manager is unavailable.

4. CHART OF ACCOUNTS

D.1. Account Code Structure

D.1.a. Policy

The Accounting Manager is responsible for maintaining the Town's Chart of Accounts. The Finance Director and Budget Analyst have ability in the FMS to create new accounts, but they still must notify the Accounting Manager via email for approval. Any and all requests for new accounts must be emailed directly to the Accounting Manager for approval. In the case the Accounting Manager wants to create an account on his/her own, the Finance Director must be emailed for approval. All approval emails must be archived FMS folders. Only the three aforementioned employees have FMS authorization to create new accounts.

D.1.b Elements of the Account Code Structure

1. Account Number

17-digit account numbers are used in the FMS for Town and Board of Education transactions. These account numbers consist of five (5) segments: 3-digit Fund, 5-digit Department, 5-digit Object, 2-digit Location and 2-digit Entity (NOTE: The Entity code is always "00")

2. Fund Number

Each fund has its own individual code. A fund number has to be assigned first before any activity can be entered into the FMS.

3. Department Number

These numbers represent the individual departments across the Town and School District.

4. Object

These numbers classify revenues and expenditures for which specific areas are charged. They also represent the activity for which a service or material object is acquired.

- 1 = Asset
- 2 = Liability
- 3 = Fund Balance/Retained Earnings
- 4 = Revenue
- 5 = Expense
-

5. Location

This number is used for classification purposes, as follows:

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- 1 = Asset
- 2 = Liability
- 3 = Fund Balance/Retained Earnings
- 4 = Revenue
- 5 = Expense

5. BUDGETING

E.1. Budget Calendar

E.1.a. Town of Mansfield

Early December	Staff Meeting – Budget Manual/Package
Late January	Budget Retreat and Major Projects Update w/ Town Council All budgets (CIP & GF) entered into system Program Narratives & Performance Measures submitted Proposed Salaries entered
Late January - Early February	Department reviews – Budgets, Narrative, Performance Measures, Core Services & CIP CIP Budget Team Meetings
Late February	General Fund bottom line 1 st Draft Book ready for review
Early March	2 nd Draft Book ready for review
Mid March	Final Budget Book ready for review
Late March	Budget Book ready for reproduction Council Budget Workshop Mail out Citizen's Budget Guide First Council Budget Workshop
Early April	Council Budget Workshops continued Public Information Session #1 Public Hearing on Budget
Late April	Council Budget Workshops continued Adoption of Budget and Recommended

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	Appropriations
Early May	Town Meeting Guide to printer Public Information Session #2
Mid May	Annual Town Meeting
<u>Mid June</u>	<u>Town Referendum</u>

E.1.b. Mansfield Board of Education

Early October	Budget Manual Sent to Administrators
Early December	Budget Review with Administrators
Mid January	Budget finalized by Superintendent Budget Books prepared for BOE
Late January	Budget Introduction & Overview Board Review – Regular Programs
Early February	Board Review – District Mgmt., Special Education, Support Svcs. & Board Questions
Mid February	Board Detail Review and Adoption

E.1.c. Region 19 School District

Early November	Budget manual to administrators and department heads Board Retreat to discuss Budget priorities Budget process reviewed at department head meetings
Late November	Draft program narratives submitted to Principal
Early December	Technology requests to IT Director Department Budgets submitted to Principal
Mid December	Municipal Budget meeting Budgets reviewed by Principal and forwarded to Superintendent
Early-Mid January	Bottom Line/Budget Book preparation

Late January	Superintendent’s Proposed Budget to printer
Early February	Superintendent’s Proposed Budget distributed to member towns and the public
Late February	Budget Review Meeting
Early March	Regular District BOE Meeting Budget Review Meetings
Late March	Public hearing on Superintendent’s Budget Finance Committee meeting Budget review and recommendation
Early April	Regular District BOE Meeting Board Adoption of Budget
Early May	Annual Meeting on Budget Budget referendum held in Town of Ashford, Mansfield and Willington

E.1.d. Eastern Highlands Health District

<u>Late November</u>	<u>Finance Committee Budget Meeting-1</u>
<u>Early December</u>	<u>Finance Committee Budget Meeting-2</u>
<u>Mid December</u>	<u>Budget Presentation to Board</u>
<u>January 1st</u>	<u>Deadline for final budget estimates per By Laws</u>
<u>Mid January</u>	<u>Fiscal Year 2015/2016 Budget Public Hearing</u>
<u>Early February</u>	<u>Budget Public Hearing Deadline per By Laws</u>
<u>Mid February</u>	<u>Adoption of Budget</u>

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E.2. Budget Preparation, Presentation and Adoption

E.2.a. Town of Mansfield

The Town Manager and Finance Director must meet with Department Heads in early December to provide guidelines for budget preparation. Department Heads are responsible for preparing individual estimates for the current year, as well as revenue and

expenditure estimates for the upcoming year. Department Heads must pay close attention to historical trends and current needs when determining estimates. The Town Manager and Finance Director review estimates with the Department Heads and use them to develop the Town Manager's proposed budget. The Town Council reviews the Town Manager's proposed budget, makes changes as necessary, and eventually adopts. The final Town budget, along with the Board of Education budget, is sent to the Town Meeting for voter adoption.

E.2.b. Mansfield Board of Education

Administrators and Principals are responsible for preparing estimated and proposed budgets for review by the Superintendent. The Superintendent then presents his/her proposed budget to the Board of Education. The Board of Education engages in further review and is ultimately responsible for preparing a final itemized estimate of the budget each year for submission to the Town Council for review and appropriation. Following appropriation, the Board of Education shall meet and revise such itemized estimates, if necessary, and adopt a final appropriated budget for the year. The final Board of Education budget, along with the Town budget, is sent to the Town Meeting for voter adoption.

E.2.c. Region 19 School District

The Board of Education is responsible for preparing an itemized estimate of its budget each year for presentation at a public district meeting. Following the district meeting, the Board will prepare a final budget for the next fiscal year that will be presented at a second public district meeting. The final budget is approved and adopted at the second district meeting.

E.3. Budget Monitoring and Transfers

E.2.a. Town of Mansfield

The Finance Director and Town Manager are responsible for administering and monitoring the budget through the course of the year. On a quarterly basis, the Finance Director updates the Town Manager and Finance Committee on budget appropriations versus expenditures to date. The Quarterly Financial Reports are reviewed and signed by the Finance Director prior to submission to the Finance Committee. All line item transfers are prepared by the Finance Department and presented to the Finance Committee for review and recommended approval to the Town Council. Line item transfer requests made by Department Heads must be approved by the Finance Director before submission to the Finance Committee.

E.2.b. Mansfield Board of Education

The Superintendent's Office is responsible for administering and monitoring the budget through the course of the year. A quarterly budget report, prepared in the same format as

the annual budget, is presented to the Board of Education at the second regularly scheduled meeting in the month following the period for which such report is prepared. The report must show the appropriated budget amount for each line item, expenditure to date, project expenditures, difference between the project expenditures and the appropriation, and general comments indicating the reason for the difference. The Superintendent will recommend to the Board of Education any requested line item transfers. The Superintendent is authorized to approve urgent line item transfers without approval of the Board of Education as long as they do not exceed 5% of the total budget. Urgent transfers will be announced at the next regularly scheduled meeting with the Board of Education.

E.2.c. Region 19 School District

The Superintendent's Office is responsible for administering and monitoring the budget through the course of the year. A quarterly budget report, prepared in the same format as the annual budget, is presented to the Board of Education at the second regularly scheduled meeting in the month following the period for which such report is prepared. The report must show the appropriated budget amount for each line item, expenditure to date, project expenditures, difference between the project expenditures and the appropriation, and general comments indicating the reason for the difference. The Superintendent will recommend to the Board of Education any requested line item transfers. The Superintendent is authorized to approve urgent line item transfers without approval of the Board of Education as long as they do not exceed 5% of the total budget. Urgent transfers will be announced at the next regularly scheduled meeting with the Board of Education.

6. CASH AND BANK RECONCILIATION

F.1. Petty Cash

F.1.a. Obtaining Reimbursement

1. Submit Request For Petty Cash To The Petty Cash Administrator
Employees seeking petty cash reimbursement must submit the request to their respective Petty Cash Administrator. All requests must be signed and dated by the requestor and respective Department Head. Disbursements are not to exceed \$100 on an individual basis. Cash will not be disbursed without the review and signature of the Petty Cash Administrator. Petty cash requests must be submitted during the fiscal year of the actual purchase(s). Any Petty Cash Administrator seeking personal reimbursement must gain approval from a different Petty Cash Administrator.
2. Receipt Included With Request
All Petty Cash requests require an original receipt for the amount to be disbursed. Copies of receipts will not be accepted. Receipts must be itemized showing individual items for all purchases. Online purchases using a personal credit card submitted for reimbursement can have an online receipt and a copy of the credit card statement.
3. Disburse Cash To Requestor And Log Changes
Funds are disbursed in the form of cash to the person requesting reimbursement. The Petty Cash Administrator will then record the disbursement in the petty cash voucher. The Petty Cash Administrator is responsible for keeping the voucher up-to-date. The voucher must completely document the proper General Ledger code, amount paid, and the department/program to be charged. Documented invoices and cash slips must be properly endorsed by the recipient of funds. The Petty Cash Administrator must sign and date the voucher before submission to Finance.
4. Chief Executive Reimbursement
Chief Executives of each entity must have signed approval from the Finance Director to receive petty cash reimbursement.

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F.1.b. Petty Cash Replenishment

1. Complete Petty Cash Replenishment Voucher
On a monthly basis, the Petty Cash Administrator will reconcile expenditures with cash on hand using the appropriate Finance Department form. Once reconciled, the Petty Cash Administrator will submit the replenishment voucher and reconciliation documentation to the Accounts Payable department for replenishment.

2. Accounts Payable Processes Request

Accounts Payable will process the request for reimbursement and create the appropriate purchase order to do so. The AP Clerk must sign and date the review of all reimbursement vouchers before creating the appropriate purchase order.

F.2. Termination of Petty Cash Accounts

The Finance Director maintains the authority to suspend or terminate a petty cash account that is non-compliant with the aforementioned operating procedures.

F.3. Bank Reconciliation Process

There are nine (9) accounts that get reconciled on a monthly basis.

1. Town Checking Account

This is a pooled-cash, operating account for the Town, Eastern Highland Health District, Daycare and Downtown Partnership. The Accountant reconciles the bank statement and the Accounting Manager reviews and signs off.

2. Region 19 Checking Account

This is a pooled-cash, operating account for Region 19 & EO Smith Foundation. The Accountant reconciles the bank statement and the Accounting Manager reviews and signs off.

3. Community Center Credit Card Checking Account

This is a deposit account for all community center credit card transactions. On a monthly basis, all funds in the account are transferred to the Town Checking account, leaving a remaining balance of \$5,000 for refunds and other needs. The Accounting Manager reconciles the account and the Finance Director reviews and signs off.

4. Holiday Fund Checking Account

This account is for contributions to the Holiday Fund program. The Human Services Department is allowed to use these funds for the Holiday Program. All contributions are deposited to the Town Checking Account and then transferred into the Holiday Fund Checking Account. The Accounting manager reconciles the account and the Finance Director reviews and signs off.

5. Board of Education Student Activities Account

This account is for funding student activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopied and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

6. Board of Education Athletics Account

This account is for funding student activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopied and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

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7. Region 19 Student Activities Account

This account is for funding student activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopied and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

8. Region 19 Athletics Account

This account is for funding student athletic activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopied and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

9. Small Cities Checking Account

This account is for Small Cities to deposit funds. When funds are deposited, they are transferred to the Town Checking Account. The Accounting Manager receives the bank statements and reconciles the account and the Finance Director reviews and signs off.

7. RECEIPTS AND REVENUES

G.1. Deposit and Application of Miscellaneous Receivables

G.1.a. Receipt of Revenues

The Collector of Revenue Office is responsible for receiving and reconciling daily Town revenues. All cash and checks are delivered to the Collector of Revenue Office with standard Report of Collection forms. The physical cash and checks are reconciled against the Report of Collection forms and totaled in the Daily Revenue Sheet. The Report of Collection forms are then attached to the Daily Revenue Sheet and sent to the Finance Office and Town Treasurer for processing.

G.1.b. Bank Deposits

The Collector of Revenue office is responsible for bringing cash and checks to the Bank for deposit the following business day of collection.

G.2. Record Keeping

Cash and checks are stored in a locked bank bag and stored in a secure location until the deposit is taken to the bank. The Tax Collector's Office receives the Daily Revenue Sheet, indicating each deposit with department name, total check/cash amount and a grand total for the day. The Revenue Specialist is responsible for reconciling the Daily Summary Sheet against the corresponding Report of Collection forms before entering any revenues into AUC. Any short/over discrepancies over \$1.00 in the recording of daily revenues are adjusted manually using a separate Report of Collections. Once the revenues are posted to the General Ledger, the Accounting Manager reconciles the Daily Summary Sheet against what the Tax Collector's Office posted to the General Ledger. If accurate, the Accounting Manager records the changes in the Cash Control Spreadsheet. The Accountant is responsible for entering the tax adjustments receivable into AUC on a quarterly basis. The Accounting Manager reviews and approves this entry. The Collector of Revenue Office is responsible for reconciling recorded revenues between the AUC and QDS systems on an annual basis.

8. PURCHASING

H.1. Principles of Purchasing

H.1.a. Purchasing Program Overview

- Establishment of written policies, regulations, controls and guidelines for the purchasing process
- Integration of budgeting and recordkeeping functions with purchasing processes

H.2. Purchasing Policies

All purchases must go through the formal request and approval process detailed in the following policy. Exceptions to the process include p-card purchases and emergency purchases which are detailed in the Exceptions to the Normal Purchasing Process section (H.7.) of this policy.

H.3. Bid Requirements Policies

All purchases \$7,500 or more must go out to bid unless the Town or School District can take advantage of a State Contract or a bid waiver is approved by the purchasing agent (See H.3.c for waivers). Bids for Professional Services in excess of \$10,000 must be awarded by the Town Manager.

All Town purchases in excess of \$7,500, which do not go out to bid or are not reoccurring service charges, must have a completed Best Value Method Source Selection form (bid waiver) accompanying the purchase order. The form must be reviewed and signed by the Finance Director.

H.3.a. Competitive Quotation Process

Departments with purchases that are at least \$2,5004,000 but less than \$7,500 must solicit offers from at least three (3) vendors.

H.3.b. Competitive Proposal Process

A request for Proposal (RFP) or Request for Qualification (RFQ) shall be written for all requests for professional services in excess of \$10,000. The process used for solicitation of proposals shall assure that a reasonable and representative number of vendors are given an opportunity to compete. The Town Manager or Superintendent has the authority and responsibility to execute professional service contracts in excess of \$10,000.

H.3.c. Waivers

To request a bidding, quotation or proposal process be waived, a requesting administrator must make a written request to the Superintendent or Town Manager to obtain a waiver. The processes may be waived for any of the following reasons:

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1. Only one (1) reasonable or qualified source can be identified. This shall include situations such as the purchase of copyrighted materials and textbooks.
2. The purchase is made using one (1) of the State of Connecticut's formal contracts with a third party.
3. Time is a critical factor, and taking the time necessary to comply with the formal process would not be in the best interest of the Town or School District.
4. In the opinion of the Superintendent and/or Finance Director, an emergency requires the purchase of goods or services to avoid injury or damage to human life or property.
5. A special source, including but not limited to a sale, purchasing plan, government discount, or trade-in allowance, will supply a lower cost than that which would result from a bid process.
6. A formal process would result in substantially higher costs to the Town and/or School District, or inefficient use of personnel, or cause substantial disruption of Town and/or School District operations.
7. Prices of goods or services are subject to specific federal or state competitive bidding requirements, including, but not limited to, "school building projects" as defined in the Connecticut General Statutes.
8. Regional or cooperative purchases.

H.4. Requisitioning

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H.4.a. Department Requests and Approvals

1. Submit Purchase Order Requests to the Finance Department

Purchase order requests must be completed and include the following information:

- *Vendor Name* – Determined by the requesting department or from the FMS Vendor list
- *Ship-to Code* – Location of where goods or services will be received
- *Account Number* – Account to be charged for the expense
- *Receiving School or Department* – Who is responsible for receiving the goods or services
- *Items for Purchase* – Description should include sufficient detail including any part numbers or vendor information about the item(s)
- *Extended Price* – The total price of the purchase, including any freight charges should be calculated and included
- *Total Anticipated Cost* – The total value of the goods or services included on the Purchase Order
- *Requestor ID (Name)* – The person responsible for addressing any issues regarding the request and the goods and/or services received per the Purchase Order

2. Obtain Appropriate Approvals

The request must be approved by the requestor's Department Head. All approved purchase requests are then reviewed and approved by the AP Clerk. The Finance Director must approve all purchases in excess of \$5,000.

3. Payment Approval

All purchases orders need to have proper approvals before the actual purchase can be made. Purchases conducted without the proper approvals made beforehand may result in non-payment.

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4. Purchase Order Thresholds

The Finance Department ~~needs will to~~ review vendors on file on an ongoing basis and implement a process to review appropriate purchase order thresholds. This will process will help to identify users that may attempt to circumvent the PO process, limit the amount that can be spent on a single vendor and also help prevent any irresponsible spending. Written approval from the Finance Director must be evident to change an applied threshold.

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H.5. Purchase Orders

H.5.a. Preparation of the Purchase Order

Department Heads and their staff use the FMS to create purchase orders electronically. The purchase orders are sent to the Finance Department for review and processing. From there, approved purchase orders are then emailed or mailed to vendors. Any relevant documentation (packing slips, delivery confirmation, etc.) received in connection with goods or services covered by a purchase order must be filed at the school or department. The school or department will confirm the receipt of the goods or services and the vendor will be paid according to standard Accounts Payable procedures. The Finance Director or Accounting Manager must approve an appropriate allocation of funds before a vendor will be paid.

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H.5.b Purchase Order Cancellation

In the event a School or Department decides to cancel a purchase order, they should promptly email the Finance Department with the Subject "Cancelled Purchase Order for (insert school/department)". The purchase order number and date should be stated in the email. The email will act as approval from the school for cancellation of the purchase order. The Finance Department will archive all cancellation emails. It is the responsibility of the School or Department to promptly notify the vendor that the order has been cancelled. The Finance Department will then delete the Purchase Order from the system.

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H.6. Purchasing Cards (P-Cards) and Store Charge Cards

The Town of Mansfield and the respective entities that they provide services to do not possess or maintain entity based credit cards (eg. Visa, MasterCard, American Express). Instead the Town and respective entities use either Purchase Cards (P-cards) or Store Charge cards.

Purchasing Cards are awarded to Department Heads and other Town employees on an as-needed basis. All purchases made by Town pP-cards are for Town business only; personal expenditures are not allowed. Requests for pP-cards must be directly approved by the Finance Director. -On an annual basis, the Finance Department will compare the year's terminated employees against current cardholders to ensure all cardholders are active employees. ~~On an annual basis, the Finance Department will compare the year's terminated employees against current cardholders to ensure all cardholders are active employees.~~

P-Card Policy Agreement:

All ~~employees granted a pP-card~~ granted employees must sign the Cardholder Agreement Form and Purchasing Card Use Policy. These policies outline purchasing ethics, general policies, the purchasing process, recordkeeping requirements and authorized account usage.

Spending Limits:

Cardholders are held to daily and monthly spending limits based on their job function. Individuals are granted either a \$1,000 single-transaction and \$5,000 monthly limit, or a \$5,000 single-transaction and \$25,000 monthly limit. On an annual basis, the Finance Department will review cardholder spending limits and adjust the limits at their discretion.

H.6.a.P-Card Recordkeeping

Cardholders are responsible for entering their purchases online and applying them to the correct account codes. All purchases must be entered by ~~month end~~ the 15th of each month or the Finance Department will freeze the individual pP-card. Cardholders print their monthly expense report, attach supporting documentation and receipts, sign the report, have their Department Heads review and sign the report, and send it to the Finance Department for processing. The Finance Department performs monthly reviews of p-card expenditures to ensure there is no backlog of unprocessed purchases and that all purchases have appropriate documentation. All reviews must be signed and dated.

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Store Charge Card Policy Agreement:

The only authorized store credit cards for the Town of Mansfield and its respective entities are Home Depot, Big Y and Walmart. All employees granted a Store Charge Card must sign the Cardholder Agreement Form and Store Charge Card Use Policy. These policies outline purchasing ethics, general policies, the purchasing process, recordkeeping requirements and authorized account usage.

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Spending Limits:

Cardholders are held to spending limits based on the type of card in their possession. Card limits range from \$100 to \$1,600. The Finance Department will reconcile each card on a monthly basis. On an annual basis, the Accounting Manager will review cardholder spending limits and adjust the limits at their discretion.

H.6.b Store Charge Card Recordkeeping

Cardholders are responsible for entering their purchases online and applying them to the correct account codes. All purchases must be entered by the 15th of each month or the Finance Department will freeze the individual Store Charge card. Cardholders print their monthly expense report, attach supporting documentation and receipts, sign the report, have their Department Heads review and sign the report, and send it to the Finance Department for processing. The Finance Department performs monthly reviews of Store Charge expenditures to ensure there is no backlog of unprocessed purchases and that all purchases have appropriate documentation. All reviews must be signed and dated.

H.7. Exceptions to the Normal Purchasing Process

Under certain emergency conditions, defined below, it may be necessary to deviate from the formal requisitioning and purchasing process.

Definition of an Emergency

An emergency exists when unforeseen circumstances beyond the Town or School District's control:

- a. Present a real, immediate threat to the proper performance of essential functions;
or
- b. May reasonably be expected to result in
 - i. Material loss or damage to property,
 - ii. Bodily injury or
 - iii. Loss of life, if immediate action is not taken.

Under \$7,500

If an emergency determination is made that requires immediate action, the requestor will contact the Finance Department immediately and ask that the Finance Director approve the purchase. An additional email request must be sent to the Finance Director for record-keeping purposes. The purchase will be approved and the invoice will be submitted to the Finance Department within 24 hours. The invoice will be matched to the emergency purchase. The requisition will be entered into FMS after-the-fact and the purchase approved by the Finance Director (or Accounting Manager in his/her absence).

\$7,500 or more

If an emergency determination is made whereby the time required to go through the formal bidding process is not feasible, the vendor selected will need to be approved by the Finance Director, Town Manager or Superintendent (and Board of Education or Town Council when \$20,000 or more). The Finance Office will be informed promptly at any emergency declarations and provided the necessary direction to record contracted obligations.

A written contract shall be executed prior to commencing work. Where a purchase is made or work contracted without a prior written contract, a written contract shall be prepared and executed as early as possible. The contract shall contain such detail as is appropriate under the circumstances. At a minimum, the contract shall state the parties, the item to be purchased, the

maximum amount, the basis for payment and require that the contractor comply with all statutory requirements. A copy of the contract shall be kept in the Finance Department files.

Because an emergency situation may require immediate action without incorporating all of the usual and customary contract provisions, Finance Department staff and the vendor should consider the use of a short term contract with limited authority whenever possible. During this interim period, alternatives should be considered, such as competition (by sealed bids or otherwise) for the remaining purchases or work, or a more detailed contract which incorporates the usual and customary terms. Even where an emergency is determined to exist, the Town shall obtain competition whenever practicable, as the best means to assure quality services and minimum cost.

Purchasing Cards

P-Card holders are asked to use their p-cards for emergency situations. P-Card holders are asked to only use the exception process if the emergency purchase exceeds their daily or monthly spending limit.

9. ACCOUNTS PAYABLE AND EXPENDITURES

I.1. Accounts Payable and Disbursement

I.1.a. Receipt of Goods and Services

Schools and Departments receive items that have been approved through the purchasing policy. Goods or services are delivered directly to the requesting School or Department. Confirmation and verification of the receipt of goods or services is the responsibility of each respective location.

I.1.b. Vendor Invoices

Invoices for all goods and services are mailed directly to the Finance Department. In the event an invoice is sent directly to a School or Department, the invoice is forwarded to the Finance Department as soon as possible; original invoices only for processing.

I.1.c. Recording Invoices

The Finance Clerk is responsible for matching invoices to purchase orders and entering them in the FMS. It is the Finance Clerk's responsibility to identify any discrepancies with purchase order information and alert the Accounting Manager and/or Finance Director immediately. In the event a purchase order match cannot be found, the invoice is sent to the recipient School or Department to be verified. If the goods or services have been received and the invoice information is correct, the Finance Clerk must create a purchase request using the information provided on the invoice. The purchase request must then be processed according to standard procedures. The invoice will not be paid until the confirmation receipt has been entered in the system.

I.1.d. Check Processing

Checks to vendors are automatically signed and printed out of the FMS. The Finance Clerk is responsible for reviewing the batch of checks and matching them against the corresponding purchase orders and invoices. Each purchase order reviewed by the Finance Clerk requires his/her signature and date to signify completion of the review process. Any discrepancies are brought to the immediate attention of the Finance Director and Accounting Manager. If no discrepancies are found, the Finance Clerk signs and dates the batch and provides the report to the Accounting Manager for final review and approval. A second Finance Clerk, who is not involved in Accounts Payables functions, will be asked to perform the same review process as a second level of redundancy.

I.2. Expenditure Reviews

The Finance Director and Department Heads are responsible for scheduling expenditure meetings at the end of each quarter. At these meetings, the Finance Director and Department Heads will discuss expenditure levels to-date and communicate ways to keep departments from spending over budget. The Finance Director will also train Department Heads how to look for fraudulent spending.

I.3. Adding a Vendor to File

The Finance Director, Accounting Manager, and Finance Clerks are the only authorized users to add new vendors to file in the FMS. To request a new vendor be added, the process is as follows:

1. Department Staff Email the Accounting Manager

If a Department wants to make a requisition to a vendor not already on file, a staff member must email a formal request to the Accounting Manager. The Finance Director and the respective Department Head must be copied on the email. The email should contain detailed information about the vendor allowing for quick and easy creation by the Finance Department. The Accounting Manager is responsible for reviewing and approving the request.

2. Accounting Manager Archives all Requests

The Accounting Manager is responsible for archiving all email notifications from the Department Heads in the FMS. Emails are stored in folders, labeled according to the name and of the new vendor. The separate folders for individual vendors are all stored in a "New Vendor" folder.

3. Perform Formal Vendor Reviews

The Finance Department must review the vendor file on a quarterly basis. Finance is responsible for running a report in AUC that identifies new vendors for the year, who added each vendor and when each vendor was added. The Accounting Manager and Finance Director must then review the report and confirm all vendors on file are appropriate. The report should be signed and dated by the Accounting Manager and Finance Director.

10. PAYROLL

J.1. Payroll and Personnel/Human Resources

The Human Resources module in the FMS includes all employee related information, such as employee demographics, work history, salary history, etc. Once an employee record has been entered into the FMS, the employee record in the Payroll module is updated with appropriate deductions, withholding, etc. The Town, Region 19 and Mansfield Board of Education are responsible for documenting their individual procedures for adding and removing employees to the payroll system.

J.1.a. New Hires

Human Resources is responsible for ensuring all appropriate forms are given to and/or signed by the new employee. A completed New Hire Checklist or Personnel Action Form is required for each new hire and is stored in their personnel file. Human Resources must notify the Accounting Manager of any new employee that needs access to the FMS.

J.1.b. Employee Changes

Any change to an employee's information is documented in a Personnel Action Form. Human Resources is responsible for notifying appropriate parties of employee changes, including the Accounting Manager for changes in the FMS.

For new hires and employee changes, Human Resources submits support tickets to the Information Technology (IT) department to provide access to all computer related technology needs (financial system, computer network, email system, remote access, other software programs). IT then coordinates with the Accounting Manager re: the FMS. In the case of terminations for cause HR notifies IT ASAP, or as far in advance as possible as to when the computer access must be shut down.

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J.1.c. Employee Terminations

In the case of a termination, the Town Manager, Superintendent, or Department Head must notify Human Resources as soon as possible. Human Resources must notify the Accounting Manager as soon as possible to remove the former employee's access rights to the FMS. Human Resources is responsible for maintaining all termination correspondence (Exit Interview Checklist, emails, resignation letters, etc.) and storing it in the former employee's personnel file.

J.1.d. Employee Personnel Files

These Employee personnel files are maintained by Human Resources. All human resources information, such as but not limited to applications for employment or promotion, benefits related forms, performance evaluations, new hire forms, separation

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~~information (resignations, retirements, terminations), and payroll information such as compensation changes and direct deposit forms I9, health insurance, life insurance, contract, and payroll information, such as W-2s, pension, union membership cards dues, and direct deposit, are filed in the employee's appropriate file. Three separate files are maintained for employees: personnel, payroll, and medical. All human resources information, such as I9, health insurance, life insurance, contract, and payroll information, such as W-2s, pension, union dues, direct deposit, are filed in the employee's file. New Hire Checklists, Exit Interview Checklists, Personnel Action Forms, termination correspondence and any signed policies and procedures are also maintained in the personnel files. Any medical information about the employee, however, needs to be filed separately.~~

J.2. Time Records and Payroll Preparation

J.2.a. Timekeeping

Time entry is decentralized and handled by each school/department. Employees enter their time into a standardized excel spreadsheet and Department Heads review for accuracy and sign off. The spreadsheets are delivered to the Payroll Administrator by the end of each pay-period.

1. Payroll Administrator Enters Time in the FMS

The Payroll Administrator enters the hours worked per pay period by employees at the Town, Downtown Partnership, Region 19 and the Board of Education. The Payroll Administrator uses the submitted spreadsheets to enter employee time into the FMS.

2. Payroll Administrator Reviews Time Entry Submission

The time entry spreadsheets submitted to Payroll are reviewed by the Payroll Administrator to confirm information is correct and appropriate approvals are in place. The Payroll Administrator and Finance Clerk compute payroll totals and manually enter them to a Timesheet Edit Report. The Timesheet Edit Report is then used to manually enter payroll data into the FMS. The Payroll Administrator initials and dates the payroll run to document the review.

3. Additional Review

The Finance Clerk and the Payroll Administrator are responsible for a secondary review after timesheets are entered into the payroll system. A Timesheet Summary Report is printed out of the FMS and compared to the original Timesheet Edit Report and individual spreadsheets. The Payroll Administrator signs and dates the review. Additionally, the Accounting Manager completes a pay-period estimation that is compared against the actual payroll totals. If accurate, the estimate is signed, dated and filed by the Accounting Manager.

4. Payroll Distribution

The payroll distribution lists, for all managed entities, are reviewed and signed by the Accounting Manager prior to sending check files to the bank. All distribution lists should be maintained by the Finance Department for recordkeeping purposes.

J.2.b. Payroll Adjustments

Human Resources ~~are is~~ responsible for managing employee changes in the payroll system. All adjustments require either a completed Personnel Action Form (PAF) or appropriate back up for the particular payroll change (i.e. Form W-4 for tax withholding adjustment, Community Center Membership Payroll Deduction Agreement for Community Center Membership etc.) ~~All adjustments require a completed Personnel Action Form that indicates the exact changes. HR Personnel Assistants enter payroll change information directly into the payroll system. All changes entered go into effect as of the next payroll time period.~~

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J.2.c. Check Processing

Payroll is run bi-weekly on Monday and Tuesday, with checks being issued on Wednesday. Payroll checks are signed by the Director of Finance and Accounting Manager. All checks are automatically signed when printed. The Payroll Administrator produces the Check Register and the Direct Deposit Register for the Treasurer's review. If approved, the Account Manager then sends the payroll files to the bank and signs and dates. Manual checks are issued as needed and entered into the system with the next regular payroll period. Finance Clerks are responsible for distributing Town paychecks and School District paychecks are given to Personal Assistants for distribution. ~~The Payroll Administrator produces the Check Register and the Direct Deposit Register for the Treasurer's review. If approved, the Account Manager then sends the payroll files to the bank and signs and dates.~~

J.3. Deductions and Quarterly/Year-End Reporting

Payroll reports are generated to confirm that the FMS payroll information has been updated. The Payroll Administrator is responsible for creating them and the Accounting Manager reviews and signs off. The following quarterly and year-end reports are printed and distributed:

- 941 Quarterly Report
- W-2s

Normal deduction information (i.e. taxes, insurance, 401/457) is entered into the payroll system by HR ~~Personnel Assistants~~ staff when an employee is added. The Payroll Administrator will enter wage attachments (i.e. Child Support, IRS Penalties), and federal tax and retirement fund adjustments. The Payroll Administrator is also responsible for submitting payments to various companies and organizations based on the deductions.

J.4. Severance, Vacation and Sick Time Final Payroll Payments and Accruals

The HR Administrators and the Payroll Administrator are is responsible for calculating and recording severance, vacation and sick time final payments to employees. Once completed, the calculations are reviewed and signed by the Assistant Town Manager and included in the employee's final paycheck.

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The Payroll Administrator is responsible for accrual processing. Town, EHHD and Downtown Partnership accruals are done automatically through the payroll module on a monthly or annual basis depending on the type of accrual. At the beginning of the fiscal year, the HR Staff is responsible to run a report for vacation time to ensure employees are being allotted their correct accrual amount at that point in time. Once completed, the HR Staff signs, dates and files the report.

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Town and Downtown Partnership accruals are done automatically through the payroll module. At the beginning of the fiscal year, the HR Administrator needs to run a report for all vacation time and review to ensure employees are being allotted the correct amount of time. Once completed, the HR Administrator signs and dates the report and files it. The HR Administrator is also responsible for calculating severance. Once completed, the calculations are reviewed and signed by the HR Director. The Payroll Administrator must review severance payment when the HR Administrator enters it into the system.

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J.5. Accrued Benefits/Retirement Policies

Human Resources is responsible for tracking and maintaining the listing of retirees and reporting of retiree benefits to the Town.

11. FINANCIAL REPORTING

K.1. Closing Procedures

K.1.a. Monthly Close

Journal entries are reconciled against bank statements on a monthly basis and are reviewed and signed off by the Accounting Manager.

K.1.b. Quarterly Close

All monthly closing procedures are performed. The Accounting Manager prepares a detailed fund review by reconciling asset and liability accounts and also by reviewing revenue and expenditure detail for each account. This is then further reviewed by the Finance Director and the Finance Committee. An aged purchase order review is performed as well. The quarterly financial statements are prepared by the Accounting Manager and then reviewed by the Finance Director prior to being reviewed by the Finance Committee.

K.1.c. Year-End Close

All monthly and quarterly closing procedures are performed. All receivables, payables, deferred revenues, year-end journal entries, fixed assets and depreciation are recorded. Allowance account balances are reviewed and encumbrances are rolled over to the next year. All closing entries are posted after the financial audit and fund balances are closed out.

K.1.d. Accounting Period Close

1. Cash/Investments

Bank reconciliations are performed by the Accountant and Accounting Manager and reviewed by the Accounting Manager and Finance Director (see section F.2. for details). The Accounting Manager uses a cash control spreadsheet to maintain the People's checking accounts on a daily basis. This gets reconciled on a monthly basis.

2. Accounts Receivable

The Accounting Manager reviews all July deposits to ensure funds are recorded in the appropriate year. The Revenue Collector's office reviews all billing activity and collections and provides a listing of receivables to the Accounting Manager to review and record the journal entry. The Finance Directory reviews the journal entry.

3. Inventory

The Accounting Manager records and analyzes reports of sales and purchases. Gift Card and Paper inventory counts are compared to physical inventory on a monthly basis. The Food Services Director performs a physical count of all food and provides

the totals to the Accountant to record the journal entry. A reconciliation of food inventory is completed on a quarterly basis.

4. Fixed Assets

On a quarterly and year-end basis, the Accountant reviews all expenditure activity for the year to record all expenditures as fixed assets. Fixed assets are recorded into the Fixed Assets module and depreciation schedules are prepared. Physical inventory is reviewed on a bi-annual basis and Department Heads will notify the Accountant of any fixed asset disposals.

5. Accounts Payable

The final check run for the current fiscal year is performed in the middle of the next fiscal year. Any check runs after the year-end check run are reviewed for prior year invoices. If any invoices are found to belong to the final year, provide them to the Accounting Manager to record an appropriate journal entry. Open purchase orders are reconciled and all purchase orders are reviewed with Department Heads to determine the accuracy of the information.

6. Deferred Revenue

The Tax Collector provides deferred revenue information to the Accounting Manager for review and recording.

7. Revenues and Expenditures

Revenue and expenditure detail for each account is reviewed to correct any posting errors and investigate unusual results. For departments with their own systems (ex: Parks & Rec – Rec Trac), revenues are reconciled against what is recorded in AUC on monthly basis. For departments that do not track revenue, their funds are analyzed based on their budget. All budgeted funds are compared based on budgeted and actual balances. Non-budgeted funds are compared based on current year and prior year results. Any unusual results are investigated with Department Heads.

12. GRANT MANAGEMENT

M.1. Requests

1. Grant Applicants Notify Finance Department

Grant applicants must contact the Finance Department prior to applying for a grant. The applicant is required to provide the Budget Analyst detailed information regarding the prospective grant, including a detailed reason for pursuing the grant, what the grant will be used for, who the grant provider is and what the grant spending requirements/restrictions are.

2. Cost-Benefit Analysis

The Budget Analyst is responsible for conducting a cost-benefit analysis to ensure that applying for and managing a given grant does not yield negative gains. The Finance Director will reject any grants that provide fewer funds than it costs to monitor, process, and apply for the grant.

3. Grant Award Letter

If the applicant is approved and awarded grant funds, a copy of the applicable award letter must be submitted to and maintained by the Finance Department for tracking purposes.

M.2. Monitoring and Administration

The Finance Department is responsible for monitoring and tracking all grant activity. Formal grant fund reviews should be completed by the Finance Department on a monthly basis. The person responsible for the grant administers the grant and he/she will meet with the Budget Analyst on a quarterly basis to discuss the expenditures and budgeted items. The person responsible for the grant is responsible for ensuring all expenditures meet grant requirements. It is up to the discretion of the Budget Analyst and Finance Director to revoke administrative rights in the case the current administrator is incapable of properly managing the grant.

M.3. Submission and Approval

1. Town Grants

All Town grant applications require a cost-benefit analysis by the Budget Analyst. If confirmed, the application requires Finance Director and Town Manager approval before submission to Town Council. Town Council is the final approval step before the grant application can be processed.

2. School District Grants

All School District grant applications require a cost-benefit analysis by the Budget Analyst. If confirmed, the application requires Finance Director and Superintendent approval before submission to the Board of Education. The Board of Education is the final approval step before the grant application can be processed.

13. CAPITAL ASSETS

N.1. Capital Asset Policies

N.1.a. Accounting Methodology

The Town makes beneficial use of capital assets in pursuing its missions. Legal responsibilities require that the Town accurately record and account for capital assets on a regular basis. Because the Town engages in the acquisition, transfer, disposal, and use of capital equipment, this policy sets forth the roles and responsibilities in regard to capital assets. One reason capital assets are recorded and capitalized is to properly depreciate their value over time, thus reflecting their cost during the useful life of the asset and not only on the date of acquisition. An item valued at less than the capitalization threshold is not depreciated. It is fully written off as an expense at the time of acquisition and not added to the capitalization inventory. Another reason capital assets are recorded and capitalized is to protect the assets from misuse and misappropriation. The FMS Fixed Asset module will compile a list of all capital assets, replete with a description of the asset, value and location. The Accountant and Accounting Manager maintain the physical and reporting control of the Town's capital assets, and the Accounting Manager reviews and signs the annual fixed asset reports. The major responsibilities each party has in connection with the Capital Assets Policy & Procedures are as follows:

All Departments and Schools:

- Report to the Finance Department the loss or destruction of fixed assets within one (1) day of discovery
- Review the annual listing of property inventory prepared and distributed by the Finance Department on a timely basis, explaining and pursuing the resolution of all discrepancies identified in the property inventory
- Safeguard all property in the custody of the department/school

Finance Department:

- Record all changes to assets on the Fixed Asset module and in the general ledger
- Review and approve all Construction in Progress activity on an annual basis
- Review "book current depreciation" as part of the annual review of the fixed asset reports
- Prepare an annual listing of recorded property and distribute it to individual departments/schools for verifications and certification purposes by September 30th of the current fiscal year
- Conduct a periodic physical inventory of property (including affixing inventory tags)

N.1.b.Asset Classifications

To be classified as a fixed asset, a property acquisition must meet the following criteria:

1. Be of tangible nature
2. Have a useful life of at least two (2) years
3. Have significant value:
 - a. Equipment

Item	Town/Board General funds	Town-MSF 833 Fund	EHHD	Region 19
Computer Equip. - Capitalization	>\$5,000	>\$500 <i>Exception: All laptops and computers are capitalized regardless of cost</i>	>\$1,000	>\$5,000
Computer Equip. -- Accountable	\$1,000-\$5,000	N/A	N/A	\$1,000-\$5,000
Non Computer Equip. -- Capitalization	>\$5,000	>\$2,500	>\$1,000	>\$5,000
Non Computer Equip. -- Accountable	\$2,500-\$5,000	N/A	N/A	\$2,500-\$5,000

- b. Buildings, building improvements, or improvements other than buildings, must have an acquisition cost of at least \$20,000
- c. Infrastructure (i.e. roads, bridges, curbs, drains, etc.) must have an acquisitions cost of at least \$100,000

N.1.c. Addition of Capital Assets

Capital asset acquisitions are entered into the FMS at year end or as they are purchased. The Accountant is responsible for recording all fixed assets and the Accounting Manager assists and reviews. The Town Manager has the authority to approve the acceptance of capital assets.

N.1.d. Disposal of Capital Assets

Department Heads must notify the Finance Department within one (1) day of any capital asset disposal. An approved Fixed Asset Disposal form is required for the disposal of a capital asset. The Town Manager or Superintendent must sign the form.

N.1.e. Transfer of Capital Assets

Department Heads must notify the Finance Department within one (1) day of any capital asset transfer. A completed Fixed Asset Transfer form is required for the transfer of a capital asset.

14. STUDENT & ATHLETIC ACTIVITY FUND ACCOUNTS

The High School (Regional School District 19) and Mansfield Middle School are the only schools with Student and/or Athletic Activity Fund Accounts. The funds are set up as petty cash funds and the account is a single signature checking account with select individuals, as appointed by the Superintendent, to sign for checks. The following procedures must be followed for all Student and/or Athletic Activity Fund Accounts:

0.1. Receipts

1. Collection Of Receipts

Each school activity collects money through various means of fundraising – donations, sales, and/or events. Two (2) employees for each school are responsible for collecting money raised from school activities. The Activity Collection Form is filled out and signed by the two (2) employees – each school is required to disclose who these employees are to the Finance Department on an annual basis. The form indicates the total funds collected and for what reasons. The money is then sealed in an envelope with the Activity Collection Form and sent to the Finance Department for processing within two (2) business days of an event.

2. Recordkeeping

It is the responsibility of the two (2) assigned employees for each school to keep detailed records of Student and Athletic Activity Fund Account activity. The account activity must be updated after every collection.

The Accounting Manager is responsible for entering the receipt into the General Ledger after receiving an Activity Collection Form. On a monthly basis, the (2) assigned employees are responsible for sending the School's account record/ledger to the Finance Department for a formal reconciliation against the account's bank statement. The Accounting Manager completes the reconciliation and signs, dates and files it. The reconciliation for each account MUST be completed by the Finance Department in addition to the school's internal review.

0.2. Disbursements

1. General Disbursements

The disbursement of activity funds must be clearly documented by the two (2) assigned employees in the School's account record/ledger. All checks drawn must have a signature from an assigned approver. Under no circumstances will checks be distributed without an approval signature. Additionally, checks must be written to a specific party – the "pay to the order" line cannot be left blank.

2. Reimbursement Requests

An Activity Reimbursement Request form must be completed by one of the two (2) employees responsible for overseeing the Student and Athletic Activity Fund Accounts in order to obtain reimbursement. The form must clearly outline how much money is needed for

reimbursement and for what reasons. Copies of the corresponding checks and the activity ledger must be attached to the voucher. The School Principle and one of the two (2) designated employees sign the form. Once completed, the form is sent to the Finance Department.

3. Reimbursement Processing

On a monthly basis, the Finance Clerk creates a purchase order to replenish the account. All Activity Reimbursement Request forms for the month are reviewed and totaled on the month-end PO. Copies of checks drawn for that month must be attached. The PO is reviewed and approved by the Superintendent before any funds are disbursed. Once the PO is approved, one of the authorized employees cuts the reimbursement check and it is deposited in the appropriate School's Student or Athletic Activity Fund Account.

3. Recordkeeping

It is the responsibility of the two (2) assigned employees for each school to keep detailed records of Student Activity Fund Account activity. The account activity must be updated after every reimbursement. The Accounting Manager is responsible for entering the expense into the General Ledger after reviewing the month-end voucher. Reimbursement vouchers need to be reconciled against the monthly bank statement in addition to the schools' check registers/ledgers.

0.3. Reporting and Reconciliation

Each school's record of their fund's activity must be kept in a detailed spreadsheet. The Principal must review, initial and date the spreadsheet before sending it to the Finance Department for reconciliation. The monthly reconciliation performed by the Accounting Manager must be approved and reviewed by the Finance Director and the school Principals. Under no circumstances are separate Activity Fund Accounts to exist within the High School or Middle School that are not overseen by the Finance Department.

15. EXPENSE REIMBURSEMENTS

P.1. General Reimbursements

Employees are eligible for reimbursement from the town for a number of different expenses, including travel (mileage, lodging, parking, etc.), meals, memberships, supplies, uniforms and more. All Town, Mansfield Board of Education and Region 19 School District employees must have approval in advance from their Department Heads to be eligible for a reimbursement. Employees must submit the Employee Reimbursement Form and all supporting documentation (original receipts only!) for reimbursement directly to their Department Heads and Superintendent (if applicable) for review and signed and dated approval. The Employee Reimbursement Form and supporting documentation are then submitted to the Finance Department for further review and approval. Reimbursements are then processed through the payroll system, with the supporting documentation maintained by the Finance Department for recordkeeping purposes.

Under no circumstances, is a Mansfield official at any level, allowed to approve their own expense reimbursements without Finance Department review and approval.

P.2. Travel Reimbursements

Employees authorized to attend conferences, meetings or travel on Town, Board of Education or Region 19 School District business shall be reimbursed, upon submitting the Employee Reimbursement Form and supporting documentation for reasonable expenditures, transportation costs, and registration fees. Employees must gain advanced approval by completing and submitting a *Professional Travel Request* form. This form must be submitted prior to any travel or the incurred expenses will not be reimbursed.

P.3. Mileage Reimbursements

All employees must adhere to the Town's Mileage Reimbursement Policy as revised on March 17, 2008 and may be amended from time to time. All mileage should be submitted for approval using the Employee Reimbursement Form.

P.3.a. Mileage Log Form Instructions

1. From/Destination - List both the name and address of the starting point and destination. The starting place should be the place in which the mileage reimbursement starts. For example, if you are leaving your house for a meeting but can only be reimbursed from your central office location please input the central office location as your starting point.
2. MTG Nature/Purpose - Provide a clear and concise detail of why you are attending the meeting. Please do not put generic terms such as "Conference/Workshop." The more information that can be verified the better.

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3. Miles - We have created a "Standard Mileage Chart" which can be found on the Town's Intranet/"M" drive (Region). This chart provides standard mileage for frequently traveled sites. Please check this chart to see if your travel is documented here. If so, please input the standard mileage based on this chart. No other mileage value will be accepted if the travel site is listed within this chart. If your travel site is not listed within the Standard Mileage Chart please submit documentation of mileage for your travel. (i.e. Mapquest, Google Maps)
4. All mileage reimbursements should be submitted to Finance for processing.

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P.3.b. Standard Mileage Chart of Approved Distances

Location From/To	Location From/To	Approved Distance
Town Hall 4 South Eagleville Rd Mansfield CT	Goodwin Elementary 321 Hunting Lodge Rd Storrs CT	4
Town Hall 4 South Eagleville Rd Mansfield CT	Southeast Elementary 134 Warrenville Rd Mansfield CT	4
Town Hall 4 South Eagleville Rd Mansfield CT	Vinton Elementary 306 Stafford Rd Mansfield CT	5
Town Hall 4 South Eagleville Rd Mansfield CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	3
Goodwin Elementary 321 Hunting Lodge Rd Storrs, CT	Southeast Elementary 134 Warrenville Rd Mansfield CT	8
Goodwin Elementary 321 Hunting Lodge Rd. Storrs, CT	Vinton Elementary 306 Stafford Rd Mansfield CT	6
Goodwin Elementary 321 Hunting Lodge Rd. Storrs, CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	7
Southeast Elementary 134 Warrenville Rd. Mansfield, CT	Vinton Elementary 306 Stafford Rd Mansfield CT	5
Southeast Elementary 134 Warrenville Rd. Mansfield, CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	3
Southeast Elementary 134 Warrenville Rd. Mansfield, CT	Goodwin Elementary 321 Hunting Lodge Rd Storrs CT	8
Vinton Elementary 306 Stafford Rd. Mansfield, CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	3
Vinton Elementary 306 Stafford Rd. Mansfield, CT	Goodwin Elementary 321 Hunting Lodge Rd Storrs CT	6
Vinton Elementary 306 Stafford Rd. Mansfield, CT	Southeast Elementary 134 Warrenville Rd Mansfield CT	5
Town Hall 4 South Eagleville Rd Mansfield CT	EASTCONN 376 Hartford Tpke Hampton CT	11
Town Hall 4 South Eagleville Rd Mansfield CT	State Dept. of Ed 165 Capitol Ave Hartford CT	25
Town Hall 4 South Eagleville Rd Mansfield CT	Legislative Office Bldg 300 Capitol Ave Hartford CT	26
Town Hall 4 South Eagleville Rd Mansfield CT	ACES 205 Skiff St Hamden CT	55
Town Hall	Conn Assn of Public School Supt 26	28

4 South Eagleville Rd Mansfield CT	Caya Ave, W. Hartford, CT	
Town Hall	Institute of Tech & Bus Dev	36
4 South Eagleville Rd Mansfield CT	185 Main St New Britain CT	
Town Hall	Conn Assn School	50
4 South Eagleville Rd Mansfield CT	30 Realty Dr Cheshire CT	
Town Hall	Holiday Inn	24
4 South Eagleville Rd Mansfield CT	100 E. River Dr East Hartford CT	
Town Hall	Crowne Plaza	36
4 South Eagleville Rd Mansfield CT	100 Berlin Rd Cromwell CT	
Town Hall	Quinnipiac	52
4 South Eagleville Rd Mansfield CT	275 Mt. Carmel Ave Hamden CT	
Town Hall	Capitol Region Education Council	25
4 South Eagleville Rd Mansfield CT	111 Charter Oak Ave Hartford CT	
Town Hall	Univ. of Hartford	27
4 South Eagleville Rd Mansfield CT	200 Bloomfield Ave W. Hartford CT	
Town Hall	Four Points Sheraton	43
4 South Eagleville Rd Mansfield CT	275 Research Pkwy Meriden CT	
Town Hall	CT Convention Center	25
4 South Eagleville Rd Mansfield CT	100 Columbus Blvd Hartford CT	
Town Hall	Central CT State University	34
4 South Eagleville Rd Mansfield CT	1615 Stanley St New Britain CT	
Town Hall	Sheraton Hartford South Hotel	32
4 South Eagleville Rd Mansfield CT	100 Capital Blvd Rocky Hill CT	
Town Hall	Marco Polo Restaurant	22
4 South Eagleville Rd Mansfield CT	1250 Burnside Ave East Hartford CT	
Town Hall	Farmington Marriott	34
4 South Eagleville Rd Mansfield CT	15 Farm Springs Rd Farmington CT	
Town Hall	Shipman and Goodwin	24
4 South Eagleville Rd Mansfield CT	1 Constitution Plaza Hartford CT	
Town Hall	Aqua Turf Club	48
4 South Eagleville Rd Mansfield CT	556 Mulberry St Plantsville CT	
Town Hall	Community Child Guidance Clinic	20
4 South Eagleville Rd Mansfield CT	317 N Main St Manchester CT	
Town Hall	Manchester Memorial Hospital	17
4 South Eagleville Rd Mansfield CT	71 Haynes St Manchester CT	
Town Hall	CT Children's Medical Center School	26
4 South Eagleville Rd Mansfield CT	282 Washington St Hartford CT	
Town Hall	EASTCONN (Columbia Autism Prog)	9
4 South Eagleville Rd Mansfield CT	10 Commerce Drive Columbia CT	
Town Hall	Gengras Center	28
4 South Eagleville Rd Mansfield CT	1678 Asylum Ave West Hartford CT	
Town Hall	EASTCONN (Putnam)	22
4 South Eagleville Rd Mansfield CT	508 Pomfret St Putnam CT	
Town Hall	New England Assistive Technology Center (NEAT)	27
4 South Eagleville Rd Mansfield CT	33 Coventry St Hartford CT	
Town Hall	Windham Early Childhood Center	8
4 South Eagleville Rd Mansfield CT	322 Prospect St Willimantic CT	
Town Hall	STEM Magnet School	9
4 South Eagleville Rd Mansfield CT	141 Tuckie Rd North Windham CT	

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P.4. Employee Reimbursement Form

1. This form should be completed in its entirety. If any information is left blank or supporting documentation is not complete, the reimbursement will not be processed until all appropriate information has been received.
2. All reimbursements should be processed monthly at a minimum. (This does not apply to Dependent Care, Uninsured Medical or Tuition Reimbursements)
3. Uninsured Medical/Dependent Care Reimbursements/Tuition Reimbursement - Submit this form with all supporting documentation to your appropriate HR Administrator for processing and approval. Department head signature is not required.
4. Supplies/Travel/Meals - Attach all supporting original receipts (including the travel authorization form, if appropriate) to the reimbursement, have your Department Head sign off for approval and submit to Finance for processing.
5. **All approval signatures need to be hand written signatures. Stamped signatures will not be accepted for reimbursement.**

16. GIFT CARD MANAGEMENT

The purchase and use of merchant gift cards is a fairly new activity, most utilized by the Human Services and Youth Services departments. There is a need for the occasional use of gift cards for specific purposes, however given the "cash" nature of these cards, tight internal controls are necessary to avoid any instance or appearance of fraud. The following procedures are in place to effectively manage all Town-owned gift cards:

1. The purchase of any gift card, regardless of the denomination or source of funding (i.e. grants), must have prior written approval from either the Director of Finance or the Town Manager. The request must be signed by a Department Head and must include: the number of cards to be purchased, the merchant, the denomination of each card, the intended recipient(s), and the reason or purpose of the gift card.
2. Acceptable uses include, but may not be limited to:
 - a. Volunteer or other appreciation award
 - b. Human Services Assistance program
 - c. Holiday Giving program
 - d. Other programs as approved by the Town Manager
3. Unacceptable uses include, but are not limited to:
 - a. As an alternate procurement method. In other words, they are not to be purchased to be used at a later date to purchase food or other materials and suppliers for meetings, events, etc.
 - b. As payment to an independent contractor for services or expense reimbursement
 - c. As reimbursement to an employee for mileage, meals or other expenses
 - d. As reimbursement to a volunteer for mileage, meals or other expenses
4. Once purchased, all cards are to be inventoried by the requesting Department and recorded on the attached Gift Card Inventory List. It is the responsibility of the requesting Department Head to make certain the cards are secured in a locked area with controlled access.
5. Distribution of gift cards must be documented either with a letter to the recipient (including name and address) stating the reason and amount of the award, signed by the Department Head (or his/her designee) or signature on the Gift Card Inventory List by both the individual dispensing the card and the recipient.
6. On a monthly basis, prepare a month end report documenting the physical inventory of the gift cards in your possession as compared to the Gift Card Inventory list. Department Head approval is required and a copy of the report must be sent to the Finance office.
7. All gift card inventories are subject to random, unannounced audit by the Finance Department. Please retain all Inventory Lists and Reports along with copies of all letters to recipients.

17. CELLULAR TELEPHONE USE POLICY

All employees must adhere to the Town's Cell Phone Policy as revised on April 1, 2015 and may be amended from time to time. Employees granted a Town-owned cellphone who elect to use it for personal use are required to adhere to the Town's Acceptable Use Policy. These employees must sign and date the policy.

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Item #6(a)



ACCOUNTING AND FINANCE OPERATIONS DOCUMENT

Finance Department Policies and Procedures Manual

Town of Mansfield

June 2015

Version 3.0

4 South Eagleville Road
Storrs, CT
(860) 429-3387

CONFIDENTIAL – INTERNAL USE ONLY

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1. INTRODUCTION

The procedures outlined on the following pages reflect the current tasks and transactions necessary to process and complete any and all financially related transactions performed by the Town of Mansfield. This includes but not limited to the following entities: Town of Mansfield, Mansfield School District, Region 19, Eastern Highlands Health District, Downtown Partnership and Discovery Depot.

Within each procedure, all key elements are identified, including:

- Required forms and documents
- Necessary approvals and authorizations
- Appropriate staff and department contacts

In the event any questions or exceptions arise, it is the responsibility of that staff person to confirm the appropriate course of action with their Supervisor, the Finance Director, and, if necessary, the Town Manager or Superintendent.

The Town of Mansfield’s Finance Department is responsible for maintaining the accuracy and consistency of these procedures. If changes are requested for any of the stated policies/procedures, they need to be reviewed and approved by the Town of Mansfield’s Finance Department.

A.1. Definitions

Outlined below are definitions of key terms used within this document.

- Terminations –A person that is fired from an entity
- Separations - A person that is laid-off, resigns or retires from an entity
- Severance Payment - refers only to when a person is laid-off. When someone is terminated or separated from service Mansfield does not refer to their final payment as severance

A.2. Distribution List for Finance Department Policies and Procedures

• Town Manager’s Office	• Superintendent’s Office
• Town Council	• Board of Education
• Finance Committee	• Eastern Highland Health District
• Downtown Partnership	• Discovery Depot

A.3. Financial Management System (FMS)

The Town of Mansfield implemented ADMINS Unified Community (AUC) during the year 1997. This software is an integrated Financial Management System (FMS) software solution exclusive to local governments and School Districts. The following modules were purchased:

- General Ledger
- Accounts Payable
- Budgeting

- Payroll
- Human Resources

Aside from AUC, the Tax Collector's Office and Tax Assessor's office use Quality Data Service (QDS) and a Computer Assisted Mass Appraisal system (CAMA), Vision System. All financial data is manually imported from these systems to the main FMS – no electronic interfacing exists.

2. ACCOUNTING RECORDS

B.1. Security of Records

Users are assigned access rights to specific FMS modules according to their job function and responsibility, and are prevented from entering and approving their own entries in the system. Each accounting record is associated with the appropriate users that created, approved, and posted the transaction with the system.

B.2. Journal Entries

The Finance Director, Accounting Manager, Budget Analyst and Accountant are the only individuals with responsibility and capability to enter and post journal entries in the General Ledger. The Accountant's journal entries must be reviewed and approved by the Accounting Manager. The Accounting Manager's and Budget Analyst's journal entries must be reviewed and approved by the Finance Director. All approvals must be confirmed via email and archived in Journal Entry labeled folders within the Finance Section of the FMS.

B.3. Bank Transfers

The Finance Director (Backup), Accounting Manager (Primary), Accountant (Secondary) and Budget Analyst (Secondary) are restricted from releasing their own bank transfers for security purposes. If one of the aforementioned employees wants to make a bank transfer, one of the other four employees must make a secondary approval after the transaction is initiated. The transaction is restricted from full processing until the secondary secure token approval is made.

3. FINANCIAL MANAGEMENT SYSTEM (FMS) ADMINISTRATION

ADMINS Inc. is the software development company that created and maintains ADMINS Unified Community. ADMINS is based in Cambridge, Massachusetts, and has been providing municipal and local government software solutions to the Northeast since 1974 (hereinafter referred to as FMS). The FMS is hosted on a Windows 2008 server and uses a Microsoft Windows environment.

C.1. System Security

Computer information systems and networks are key business tools for the Town of Mansfield. Mansfield has made a substantial investment in human and financial resources to create these systems to support and enhance department and overall operations.

The following policies have been established in order to:

- Protect this investment.
- Safeguard the information contained within these systems.
- Reduce business and legal risk.
- Protect the Town and entities served.

Any violations by Town employees may result in disciplinary action in accordance with Town's policy. Failure to observe these guidelines may result in disciplinary action by Town officials depending upon the type and severity of the violation, whether it causes any liability or loss to the Town, and/or the presence of any repeated violation(s).

All users in the "System" group have administrative rights to ADMINS. The Finance Director, Accounting Manager and IT Director should be the only active users with administrative rights. All access to ADMINS is role-based.

C.2. Establishing a New User in the FMS

1. HR Representation For The Entity Notifies The Accounting Manager

Human Resources must notify the Accounting Manager by electronic mail, at least three days prior to the start date, of any new employee needing access to the FMS. The email must include the new employee's full name, assigned department, position title, phone number, name of direct supervisor and specific access needed in the FMS. The Finance Director and must be copied on all email notifications.

2. Accounting Manager Sets Up User Account

The Accounting Manager creates a user account for the new employee based on the access requested by Human Resources. The Accounting Manager is responsible for notifying the appropriate Department Head, the respective HR personnel and the Finance Director, via email, when the user account has been fully set up.

3. Archive New User Requests

The Accounting Manager is responsible for archiving all email notifications from Human Resources in the FMS. Emails are stored in folders labeled according to the name and email of the new user. The separate folders for individual users are all stored in a “New User” folder.

C.3. Modifying a User’s Application and System Privileges

1. Department Heads Notify The Accounting Manager

Department Heads must notify the Accounting Manager by electronic mail with any change to a user’s access rights to the FMS. The email must include the employee’s name, email, and an indicated reason for the change. The Finance Director must be copied on the email.

2. Archive Modification Requests

The Accounting Manager is responsible for archiving all email notifications from Department Heads in the FMS. Emails are stored in folders, labeled according to the name and email of the modified user. The separate folders for individual users are all stored in a “Modified Access” folder.

C.4. Notifying the Finance Department of Separated or Terminated Employees

1. HR Representation For The Entity Notifies The Accounting Manager

In the event an employee is to be terminated from service, Human Resources must notify the Accounting Manager via email no less than 30 minutes prior to the termination to ensure all access rights to the FMS are revoked. This notification must include the employee’s full name, department, job title and phone number to ensure the correct employee is removed. The Finance Director, respective HR personnel, and appropriate Department Head must be copied on the email. In the case a Town employee is terminated, the Town Manager must be copied. In the case a School District employee is terminated, the Superintendent must be copied.

In the event an employee is to be separated from service, Human Resources must notify the Accounting Manager via email within a week of the employees separation to ensure all access rights to the FMS are revoked. This notification must include the employee’s full name, department, job title and phone number to ensure the correct employee is removed. The Finance Director, respective HR personnel, and appropriate Department Head must be copied on the email.

2. The Accounting Manager Disables The User Account

Upon receipt of a termination email notification from Human Resources, the Accounting Manager must immediately disable all access rights to the FMS. Upon a separation, The Accounting Manager will disable the users account on the day of separation. In both instances, once complete, a reply confirmation email is sent to HR.

3. Archive Termination Requests

The Accounting Manager is responsible for archiving all email separation/termination notifications from the Human Resources in the FMS. Emails are stored in folders, labeled according to the name and email of the user. The separate folders for individual users are all stored in a “Separation-Terminated User” folder.

4. Accounting Manager Reviews FMS User Accounts

On an annual basis, the Accounting Manager is responsible for vetting separated/terminated employees against users in the FMS. Human Resources will provide the Accounting Manager with a list of separated/terminated employees from the current year to perform the review. The Accounting Manager will review the FMS user list to ensure no separated/terminated employees on the HR provided list have an active account. The Finance Director will review, sign off and file the review if successful. The Accounting Manager is then responsible for notifying the Human Resources of a successful review. If any discrepancies are found, the Finance Director and respective HR personnel are to be notified immediately and appropriate removal and investigative action will be taken.

C.5. Systems Support

The Town’s IT Department is responsible for all network administration and support. The Accounting Manager is responsible for all FMS administration and works with support from Admins Inc. to maintain and update the software.

C.6. Data Backup

The Town relies heavily on the computer systems that manage its data and applications. Every day, the information saved on a computer’s hard drive or the Town Network could be exposed to a wide variety of risks: Equipment failure, unauthorized intrusion, viruses, and/or power surges. To make sure Mansfield can successfully recover from such disastrous events, the following Data Backup Policy has been established:

C.6.a. Normal FMS Data Backup

Perform Backups Daily

The data residing on the servers that comprise the Town Network will be backed up on a daily basis. This process fully backs up data and system files stored on all servers to ensure the most recent versions can be recovered when required. The Town’s Information Technology Director is responsible for ensuring this process successfully occurs every night.

Store Backup Media Off-Site

Most databases, including the FMS, are backed up first by their own vendor-provided scripts on drive storage at the Town Hall. These script driven backups are then in turn copied to offsite file storage every night. This process ensures that each night’s backups

are always immediately stored both on and off-site for redundancy. Specifically, the off-site storage is the Town's password protected QNAP backup device in a highly secure and climate controlled room at E.O. Smith High School. In addition, the virtual machine that runs the FMS is also backed up off-site, as are lesser, file-level components of the FMS information such as Finance Department scans of invoices and purchase orders. This approach creates a level of data insurance that provides recovery from multiple sources in the unlikely case that one element of the backup were to be unsuccessful.

Perform Full System Backups

In addition to nightly full system backups, at least one full weekly backup will be performed. This procedure will include the backup of all system programs, application programs and associated data files required by the computer systems to function correctly. If it is deemed necessary, this procedure will be performed on a more frequent basis. At year end, the IT Department will perform an additional full system backup and take off-site for storage.

Apply a Retention Strategy

The backup retention will have 3 months of point-in-time backups, ensuring data can be recovered as it existed on any given date during the past 3 months' time. Additionally, there will be quarterly backups for the past 12 months, ensuring data can be recovered as it existed for any given quarter during the past 12 months' time. Additionally, there will be annual backups for the past 7 years, ensuring data can be recovered as it existed for any given year during the past 7 years' time.

C.6.b. Testing Data Backups

Periodically Test Backups

The backup process will be tested quarterly to ensure that files are successfully copied to external hard drives. The testing process will include the recovery of a randomly selected test file to each of the network's servers to confirm the reliability of the external drive in use and the configuration of the data backup software.

C.7. User IDs and Passwords

Although the information gathered, processed and maintained by the Town of Mansfield is, by law, public record, access to that information must be controlled to assure integrity and use of that data for Town operations. The Town has implemented various system controls to protect this information, ensuring that only authorized employees have access. This access is further restricted to only those capabilities that are appropriate to each employee's job duties.

1. IT Department Responsibilities

The IT Department shall be responsible for the administration of access controls to all Town computer systems. The IT Department will process adds, deletions, and changes upon receipt of a request from the HR Department or the end user's supervisor. All requests must be provided by electronic mail for record keeping purposes. The IT Department is

responsible for responding to all electronic requests promptly and in a timely fashion, and will maintain a list of administrative access codes and passwords and keep this list in a secure area.

2. Employee Responsibilities

Each employee:

- Shall be responsible for all computer transactions that are made with his/her user ID and password.
- Shall not disclose passwords to others. Passwords must be changed immediately if it is suspected that they may be known to others. Passwords should not be recorded where they may be easily obtained.
- Will change passwords at least every 90 days.
- Should use passwords that meet complexity requirements.
- Should log out when leaving a workstation for an extended period.

3. Supervisor's Responsibility

Managers and supervisors should notify the IT Department promptly whenever an employee leaves the Town or transfers to another department so that his/her access can be revoked. Involuntary terminations must be reported by the HR Department concurrent with the termination.

4. HR Department Responsibility

The HR Department will notify the IT Department by electronic mail at least three days prior to the new employee's hire date to allow sufficient time to set up a new ID with the necessary access rights. This electronic notification should include the new employee's job title and system access requirements. For any involuntary terminations, the HR Department must notify the IT Department concurrent with the termination to ensure all system access can be revoked.

C.8. Disaster Recovery Plan

The Disaster Recovery plan contains contact information, data backup procedures, prioritization of restoration, inventory of systems and step-by-step procedures for possible disaster scenarios with offsite recovery locations. The plan must be reviewed and tested on no less than an annual basis.

C.9. Role Backup

One employee in the IT Department must be assigned as backup network administrator in the situation the IT Director is unavailable. The Finance Director is assigned as the backup FMS administrator in the situation the Accounting Manager is unavailable.

4. CHART OF ACCOUNTS

D.1. Account Code Structure

D.1.a. Policy

The Accounting Manager is responsible for maintaining the Town's Chart of Accounts. The Finance Director and Budget Analyst have ability in the FMS to create new accounts, but they still must notify the Accounting Manager via email for approval. Any and all requests for new accounts must be emailed directly to the Accounting Manager for approval. In the case the Accounting Manager wants to create an account on his/her own, the Finance Director must be emailed for approval. All approval emails must be archived FMS folders. Only the three aforementioned employees have FMS authorization to create new accounts.

D.1.b Elements of the Account Code Structure

1. Account Number

17-digit account numbers are used in the FMS for Town and Board of Education transactions. These account numbers consist of five (5) segments: 3-digit Fund, 5-digit Department, 5-digit Object, 2-digit Location and 2-digit Entity (NOTE: The Entity code is always "00")

2. Fund Number

Each fund has its own individual code. A fund number has to be assigned first before any activity can be entered into the FMS.

3. Department Number

These numbers represent the individual departments across the Town and School District.

4. Object

These numbers classify revenues and expenditures for which specific areas are charged. They also represent the activity for which a service or material object is acquired.

- 1 = Asset
- 2 = Liability
- 3 = Fund Balance/Retained Earnings
- 4 = Revenue
- 5 = Expense

5. Location

This number is used for classification purposes

5. BUDGETING

E.1. Budget Calendar

E.1.a. Town of Mansfield

Early December	Staff Meeting – Budget Manual/Package
Late January	Budget Retreat and Major Projects Update w/ Town Council All budgets (CIP & GF) entered into system Program Narratives & Performance Measures submitted Proposed Salaries entered
Late January - Early February	Department reviews – Budgets, Narrative, Performance Measures, Core Services & CIP CIP Budget Team Meetings
Late February	General Fund bottom line 1 st Draft Book ready for review
Early March	2 nd Draft Book ready for review
Mid March	Final Budget Book ready for review
Late March	Budget Book ready for reproduction Council Budget Workshop Mail out Citizen’s Budget Guide First Council Budget Workshop
Early April	Council Budget Workshops continued Public Information Session #1 Public Hearing on Budget
Late April	Council Budget Workshops continued Adoption of Budget and Recommended Appropriations
Early May	Town Meeting Guide to printer Public Information Session #2
Mid May	Annual Town Meeting
Mid June	Town Referendum

E.1.b. Mansfield Board of Education

Early October	Budget Manual Sent to Administrators
Early December	Budget Review with Administrators
Mid January	Budget finalized by Superintendent Budget Books prepared for BOE
Late January	Budget Introduction & Overview Board Review – Regular Programs
Early February	Board Review – District Mgmt., Special Education, Support Svcs. & Board Questions
Mid February	Board Detail Review and Adoption

E.1.c. Region 19 School District

Early November	Budget manual to administrators and department heads Board Retreat to discuss Budget priorities Budget process reviewed at department head meetings
Late November	Draft program narratives submitted to Principal
Early December	Technology requests to IT Director Department Budgets submitted to Principal
Mid December	Municipal Budget meeting Budgets reviewed by Principal and forwarded to Superintendent
Early-Mid January	Bottom Line/Budget Book preparation
Late January	Superintendent's Proposed Budget to printer
Early February	Superintendent's Proposed Budget distributed to member towns and the public
Late February	Budget Review Meeting
Early March	Regular District BOE Meeting Budget Review Meetings

Late March	Public hearing on Superintendent’s Budget Finance Committee meeting Budget review and recommendation
Early April	Regular District BOE Meeting Board Adoption of Budget
Early May	Annual Meeting on Budget Budget referendum held in Town of Ashford, Mansfield and Willington

E.1.d. Eastern Highlands Health District

Late November	Finance Committee Budget Meeting-1
Early December	Finance Committee Budget Meeting-2
Mid December	Budget Presentation to Board
January 1st	Deadline for final budget estimates per By Laws
Mid January	Fiscal Year 2015/2016 Budget Public Hearing
Early February	Budget Public Hearing Deadline per By Laws
Mid February	Adoption of Budget

E.2. Budget Preparation, Presentation and Adoption

E.2.a. Town of Mansfield

The Town Manager and Finance Director must meet with Department Heads in early December to provide guidelines for budget preparation. Department Heads are responsible for preparing individual estimates for the current year, as well as revenue and expenditure estimates for the upcoming year. Department Heads must pay close attention to historical trends and current needs when determining estimates. The Town Manager and Finance Director review estimates with the Department Heads and use them to develop the Town Manager’s proposed budget. The Town Council reviews the Town Manager’s proposed budget, makes changes as necessary, and eventually adopts. The final Town budget, along with the Board of Education budget, is sent to the Town Meeting for voter adoption.

E.2.b. Mansfield Board of Education

Administrators and Principals are responsible for preparing estimated and proposed budgets for review by the Superintendent. The Superintendent then presents his/her proposed budget to the Board of Education. The Board of Education engages in further review and is ultimately responsible for preparing a final itemized estimate of the budget each year for submission to the Town Council for review and appropriation. Following appropriation, the Board of Education shall meet and revise such itemized estimates, if necessary, and adopt a final appropriated budget for the year. The final Board of Education budget, along with the Town budget, is sent to the Town Meeting for voter adoption.

E.2.c. Region 19 School District

The Board of Education is responsible for preparing an itemized estimate of its budget each year for presentation at a public district meeting. Following the district meeting, the Board will prepare a final budget for the next fiscal year that will be presented at a second public district meeting. The final budget is approved and adopted at the second district meeting.

E.3. Budget Monitoring and Transfers

E.2.a. Town of Mansfield

The Finance Director and Town Manager are responsible for administering and monitoring the budget through the course of the year. On a quarterly basis, the Finance Director updates the Town Manager and Finance Committee on budget appropriations versus expenditures to date. The Quarterly Financial Reports are reviewed and signed by the Finance Director prior to submission to the Finance Committee. All line item transfers are prepared by the Finance Department and presented to the Finance Committee for review and recommended approval to the Town Council. Line item transfer requests made by Department Heads must be approved by the Finance Director before submission to the Finance Committee.

E.2.b. Mansfield Board of Education

The Superintendent's Office is responsible for administering and monitoring the budget through the course of the year. A quarterly budget report, prepared in the same format as the annual budget, is presented to the Board of Education at the second regularly scheduled meeting in the month following the period for which such report is prepared. The report must show the appropriated budget amount for each line item, expenditure to date, project expenditures, difference between the project expenditures and the appropriation, and general comments indicating the reason for the difference. The Superintendent will recommend to the Board of Education any requested line item transfers. The Superintendent is authorized to approve urgent line item transfers without approval of the Board of Education as long as they do not exceed 5% of the total budget.

Urgent transfers will be announced at the next regularly scheduled meeting with the Board of Education.

E.2.c. Region 19 School District

The Superintendent's Office is responsible for administering and monitoring the budget through the course of the year. A quarterly budget report, prepared in the same format as the annual budget, is presented to the Board of Education at the second regularly scheduled meeting in the month following the period for which such report is prepared. The report must show the appropriated budget amount for each line item, expenditure to date, project expenditures, difference between the project expenditures and the appropriation, and general comments indicating the reason for the difference. The Superintendent will recommend to the Board of Education any requested line item transfers. The Superintendent is authorized to approve urgent line item transfers without approval of the Board of Education as long as they do not exceed 5% of the total budget. Urgent transfers will be announced at the next regularly scheduled meeting with the Board of Education.

6. CASH AND BANK RECONCILIATION

F.1. Petty Cash

F.1.a. Obtaining Reimbursement

1. Submit Request For Petty Cash To The Petty Cash Administrator
Employees seeking petty cash reimbursement must submit the request to their respective Petty Cash Administrator. All requests must be signed and dated by the requestor and respective Department Head. Disbursements are not to exceed \$100 on an individual basis. Cash will not be disbursed without the review and signature of the Petty Cash Administrator. Petty cash requests must be submitted during the fiscal year of the actual purchase(s). Any Petty Cash Administrator seeking personal reimbursement must gain approval from a different Petty Cash Administrator.
2. Receipt Included With Request
All Petty Cash requests require an original receipt for the amount to be disbursed. Copies of receipts will not be accepted. Receipts must be itemized showing individual items for all purchases. Online purchases using a personal credit card submitted for reimbursement can have an online receipt and a copy of the credit card statement.
3. Disburse Cash To Requestor And Log Changes
Funds are disbursed in the form of cash to the person requesting reimbursement. The Petty Cash Administrator will then record the disbursement in the petty cash voucher. The Petty Cash Administrator is responsible for keeping the voucher up-to-date. The voucher must completely document the proper General Ledger code, amount paid, and the department/program to be charged. Documented invoices and cash slips must be properly endorsed by the recipient of funds. The Petty Cash Administrator must sign and date the voucher before submission to Finance.
4. Chief Executive Reimbursement
Chief Executives of each entity must have signed approval from the Finance Director to receive petty cash reimbursement.

F.1.b. Petty Cash Replenishment

1. Complete Petty Cash Replenishment Voucher
On a monthly basis, the Petty Cash Administrator will reconcile expenditures with cash on hand using the appropriate Finance Department form. Once reconciled, the Petty Cash Administrator will submit the replenishment voucher and reconciliation documentation to the Accounts Payable department for replenishment.

2. Accounts Payable Processes Request

Accounts Payable will process the request for reimbursement and create the appropriate purchase order to do so. The AP Clerk must sign and date the review of all reimbursement vouchers before creating the appropriate purchase order.

F.2. Termination of Petty Cash Accounts

The Finance Director maintains the authority to suspend or terminate a petty cash account that is non-compliant with the aforementioned operating procedures.

F.3. Bank Reconciliation Process

There are nine (9) accounts that get reconciled on a monthly basis.

1. Town Checking Account

This is a pooled-cash, operating account for the Town, Eastern Highland Health District, Daycare and Downtown Partnership. The Accountant reconciles the bank statement and the Accounting Manager reviews and signs off.

2. Region 19 Checking Account

This is a pooled-cash, operating account for Region 19 & EO Smith Foundation. The Accountant reconciles the bank statement and the Accounting Manager reviews and signs off.

3. Community Center Credit Card Checking Account

This is a deposit account for all community center credit card transactions. On a monthly basis, all funds in the account are transferred to the Town Checking account, leaving a remaining balance of \$5,000 for refunds and other needs. The Accounting Manager reconciles the account and the Finance Director reviews and signs off.

4. Holiday Fund Checking Account

This account is for contributions to the Holiday Fund program. The Human Services Department is allowed to use these funds for the Holiday Program. All contributions are deposited to the Town Checking Account and then transferred into the Holiday Fund Checking Account. The Accounting manager reconciles the account and the Finance Director reviews and signs off.

5. Board of Education Student Activities Account

This account is for funding student activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopied and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

6. Board of Education Athletics Account

This account is for funding student activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopies and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

7. Region 19 Student Activities Account

This account is for funding student activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopied and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

8. Region 19 Athletics Account

This account is for funding student athletic activities. The bank statements are sent to the Finance Department and the checkbook pages are photocopied and set up for reconciliation. The Finance Clerk reconciles the account and the Accounting Manager reviews and signs off.

9. Small Cities Checking Account

This account is for Small Cities to deposit funds. When funds are deposited, they are transferred to the Town Checking Account. The Accounting Manager receives the bank statements and reconciles the account and the Finance Director reviews and signs off.

7. RECEIPTS AND REVENUES

G.1. Deposit and Application of Miscellaneous Receivables

G.1.a. Receipt of Revenues

The Collector of Revenue Office is responsible for receiving and reconciling daily Town revenues. All cash and checks are delivered to the Collector of Revenue Office with standard Report of Collection forms. The physical cash and checks are reconciled against the Report of Collection forms and totaled in the Daily Revenue Sheet. The Report of Collection forms are then attached to the Daily Revenue Sheet and sent to the Finance Office and Town Treasurer for processing.

G.1.b. Bank Deposits

The Collector of Revenue office is responsible for bringing cash and checks to the Bank for deposit the following business day of collection.

G.2. Record Keeping

Cash and checks are stored in a locked bank bag and stored in a secure location until the deposit is taken to the bank. The Tax Collector's Office receives the Daily Revenue Sheet, indicating each deposit with department name, total check/cash amount and a grand total for the day. The Revenue Specialist is responsible for reconciling the Daily Summary Sheet against the corresponding Report of Collection forms before entering any revenues into AUC. Any short/over discrepancies over \$1.00 in the recording of daily revenues are adjusted manually using a separate Report of Collections. Once the revenues are posted to the General Ledger, the Accounting Manager reconciles the Daily Summary Sheet against what the Tax Collector's Office posted to the General Ledger. If accurate, the Accounting Manager records the changes in the Cash Control Spreadsheet. The Accountant is responsible for entering the tax adjustments receivable into AUC on a quarterly basis. The Accounting Manager reviews and approves this entry. The Collector of Revenue Office is responsible for reconciling recorded revenues between the AUC and QDS systems on an annual basis.

8. PURCHASING

H.1. Principles of Purchasing

H.1.a. Purchasing Program Overview

- Establishment of written policies, regulations, controls and guidelines for the purchasing process
- Integration of budgeting and recordkeeping functions with purchasing processes

H.2. Purchasing Policies

All purchases must go through the formal request and approval process detailed in the following policy. Exceptions to the process include p-card purchases and emergency purchases which are detailed in the Exceptions to the Normal Purchasing Process section (H.7.) of this policy.

H.3. Bid Requirements Policies

All purchases \$7,500 or more must go out to bid unless the Town or School District can take advantage of a State Contract or a bid waiver is approved by the purchasing agent (See H.3.c for waivers). Bids for Professional Services in excess of \$10,000 must be awarded by the Town Manager.

All Town purchases in excess of \$7,500, which do not go out to bid or are not reoccurring service charges, must have a completed Best Value Method Source Selection form (bid waiver) accompanying the purchase order. The form must be reviewed and signed by the Finance Director.

H.3.a. Competitive Quotation Process

Departments with purchases that are at least \$4,000 but less than \$7,500 must solicit offers from at least three (3) vendors.

H.3.b Competitive Proposal Process

A request for Proposal (RFP) or Request for Qualification (RFQ) shall be written for all requests for professional services in excess of \$10,000. The process used for solicitation of proposals shall assure that a reasonable and representative number of vendors are given an opportunity to compete. The Town Manager or Superintendent has the authority and responsibility to execute professional service contracts in excess of \$10,000.

H.3.c. Waivers

To request a bidding, quotation or proposal process be waived, a requesting administrator must make a written request to the Superintendent or Town Manager to obtain a waiver.

The processes may be waived for any of the following reasons:

1. Only one (1) reasonable or qualified source can be identified. This shall include situations such as the purchase of copyrighted materials and textbooks.
2. The purchase is made using one (1) of the State of Connecticut's formal contracts with a third party.
3. Time is a critical factor, and taking the time necessary to comply with the formal process would not be in the best interest of the Town or School District.
4. In the opinion of the Superintendent and/or Finance Director, an emergency requires the purchase of goods or services to avoid injury or damage to human life or property.
5. A special source, including but not limited to a sale, purchasing plan, government discount, or trade-in allowance, will supply a lower cost than that which would result from a bid process.
6. A formal process would result in substantially higher costs to the Town and/or School District, or inefficient use of personnel, or cause substantial disruption of Town and/or School District operations.
7. Prices of goods or services are subject to specific federal or state competitive bidding requirements, including, but not limited to, "school building projects" as defined in the Connecticut General Statutes.
8. Regional or cooperative purchases.

H.4. Requisitioning

H.4.a. Department Requests and Approvals

1. Submit Purchase Order Requests to the Finance Department

Purchase order requests must be completed and include the following information:

- *Vendor Name* – Determined by the requesting department or from the FMS Vendor list
- *Ship-to Code* – Location of where goods or services will be received
- *Account Number* – Account to be charged for the expense
- *Receiving School or Department* – Who is responsible for receiving the goods or services
- *Items for Purchase* – Description should include sufficient detail including any part numbers or vendor information about the item(s)
- *Extended Price* – The total price of the purchase, including any freight charges should be calculated and included
- *Total Anticipated Cost* – The total value of the goods or services included on the Purchase Order
- *Requestor ID (Name)* – The person responsible for addressing any issues regarding the request and the goods and/or services received per the Purchase Order

2. Obtain Appropriate Approvals

The request must be approved by the requestor's Department Head. All approved purchase requests are then reviewed and approved by the AP Clerk. The Finance Director must approve all purchases in excess of \$5,000.

3. Payment Approval

All purchases orders need to have proper approvals before the actual purchase can be made. Purchases conducted without the proper approvals made beforehand may result in non-payment.

4. Purchase Order Thresholds

The Finance Department will review vendors on file on an ongoing basis and implement a process to review purchase order thresholds. This process will help to identify users that may attempt to circumvent the PO process.

H.5. Purchase Orders

H.5.a. Preparation of the Purchase Order

Department Heads and their staff use the FMS to create purchase orders electronically. The purchase orders are sent to the Finance Department for review and processing. From there, approved purchase orders are then emailed or mailed to vendors. Any relevant documentation (packing slips, delivery confirmation, etc.) received in connection with goods or services covered by a purchase order must be filed at the school or department. The school or department will confirm the receipt of the goods or services and the vendor will be paid according to standard Accounts Payable procedures. The Finance Director or Accounting Manager must approve an appropriate allocation of funds before a vendor will be paid.

H.5.b Purchase Order Cancellation

In the event a School or Department decides to cancel a purchase order, they should promptly email the Finance Department with the Subject "Cancelled Purchase Order for (insert school/department)". The purchase order number and date should be stated in the email. The email will act as approval from the school for cancellation of the purchase order. The Finance Department will archive all cancellation emails. It is the responsibility of the School or Department to promptly notify the vendor that the order has been cancelled. The Finance Department will then delete the Purchase Order from the system.

H.6. Purchasing Cards (P-Cards) and Store Charge Cards

The Town of Mansfield and the respective entities that they provide services to do not possess or maintain entity based credit cards (eg. Visa, MasterCard, American Express). Instead the Town and respective entities use either Purchase Cards (P-cards) or Store Charge cards.

Purchasing Cards are awarded to Department Heads and other Town employees on an as-needed basis. All purchases made by Town P-cards are for Town business only; personal expenditures are not allowed. Requests for P-cards must be directly approved by the Finance Director. On an annual basis, the Finance Department will compare the year's terminated employees against current cardholders to ensure all cardholders are active employees.

P-Card Policy Agreement:

All employees granted a P-card must sign the Cardholder Agreement Form and Purchasing Card Use Policy. These policies outline purchasing ethics, general policies, the purchasing process, recordkeeping requirements and authorized account usage.

Spending Limits:

Cardholders are held to daily and monthly spending limits based on their job function. Individuals are granted either a \$1,000 single-transaction and \$5,000 monthly limit, or a \$5,000 single-transaction and \$25,000 monthly limit. On an annual basis, the Finance Department will review cardholder spending limits and adjust the limits at their discretion.

H.6.a.P-Card Recordkeeping

Cardholders are responsible for entering their purchases online and applying them to the correct account codes. All purchases must be entered by the 15th of each month or the Finance Department will freeze the individual P-card. Cardholders print their monthly expense report, attach supporting documentation and receipts, sign the report, have their Department Heads review and sign the report, and send it to the Finance Department for processing. The Finance Department performs monthly reviews of p-card expenditures to ensure there is no backlog of unprocessed purchases and that all purchases have appropriate documentation. All reviews must be signed and dated.

Store Charge Card Policy Agreement:

The only authorized store credit cards for the Town of Mansfield and its respective entities are Home Depot, Big Y and Walmart. All employees granted a Store Charge Card must sign the Cardholder Agreement Form and Store Charge Card Use Policy. These policies outline purchasing ethics, general policies, the purchasing process, recordkeeping requirements and authorized account usage.

Spending Limits:

Cardholders are held to spending limits based on the type of card in their possession. Card limits range from \$100 to \$1,600. The Finance Department will reconcile each card on a monthly basis. On an annual basis, the Accounting Manager will review cardholder spending limits and adjust the limits at their discretion.

H.6.b Store Charge Card Recordkeeping

Cardholders are responsible for entering their purchases online and applying them to the correct account codes. All purchases must be entered by the 15th of each month or the Finance Department will freeze the individual Store Charge card. Cardholders print their

monthly expense report, attach supporting documentation and receipts, sign the report, have their Department Heads review and sign the report, and send it to the Finance Department for processing. The Finance Department performs monthly reviews of Store Charge expenditures to ensure there is no backlog of unprocessed purchases and that all purchases have appropriate documentation. All reviews must be signed and dated.

H.7. Exceptions to the Normal Purchasing Process

Under certain emergency conditions, defined below, it may be necessary to deviate from the formal requisitioning and purchasing process.

Definition of an Emergency

An emergency exists when unforeseen circumstances beyond the Town or School District's control:

- a. Present a real, immediate threat to the proper performance of essential functions;
or
- b. May reasonably be expected to result in
 - i. Material loss or damage to property,
 - ii. Bodily injury or
 - iii. Loss of life, if immediate action is not taken.

Under \$7,500

If an emergency determination is made that requires immediate action, the requestor will contact the Finance Department immediately and ask that the Finance Director approve the purchase. An additional email request must be sent to the Finance Director for record-keeping purposes. The purchase will be approved and the invoice will be submitted to the Finance Department within 24 hours. The invoice will be matched to the emergency purchase. The requisition will be entered into FMS after-the-fact and the purchase approved by the Finance Director (or Accounting Manager in his/her absence).

\$7,500 or more

If an emergency determination is made whereby the time required to go through the formal bidding process is not feasible, the vendor selected will need to be approved by the Finance Director, Town Manager or Superintendent (and Board of Education or Town Council when \$20,000 or more). The Finance Office will be informed promptly at any emergency declarations and provided the necessary direction to record contracted obligations.

A written contract shall be executed prior to commencing work. Where a purchase is made or work contracted without a prior written contract, a written contract shall be prepared and executed as early as possible. The contract shall contain such detail as is appropriate under the circumstances. At a minimum, the contract shall state the parties, the item to be purchased, the maximum amount, the basis for payment and require that the contractor comply with all statutory requirements. A copy of the contract shall be kept in the Finance Department files.

Because an emergency situation may require immediate action without incorporating all of the usual and customary contract provisions, Finance Department staff and the vendor should consider the use of a short term contract with limited authority whenever possible. During this

interim period, alternatives should be considered, such as competition (by sealed bids or otherwise) for the remaining purchases or work, or a more detailed contract which incorporates the usual and customary terms. Even where an emergency is determined to exist, the Town shall obtain competition whenever practicable, as the best means to assure quality services and minimum cost.

Purchasing Cards

P-Card holders are asked to use their p-cards for emergency situations. P-Card holders are asked to only use the exception process if the emergency purchase exceeds their daily or monthly spending limit.

9. ACCOUNTS PAYABLE AND EXPENDITURES

I.1. Accounts Payable and Disbursement

I.1.a. Receipt of Goods and Services

Schools and Departments receive items that have been approved through the purchasing policy. Goods or services are delivered directly to the requesting School or Department. Confirmation and verification of the receipt of goods or services is the responsibility of each respective location.

I.1.b. Vendor Invoices

Invoices for all goods and services are mailed directly to the Finance Department. In the event an invoice is sent directly to a School or Department, the invoice is forwarded to the Finance Department as soon as possible; original invoices only for processing.

I.1.c. Recording Invoices

The Finance Clerk is responsible for matching invoices to purchase orders and entering them in the FMS. It is the Finance Clerk's responsibility to identify any discrepancies with purchase order information and alert the Accounting Manager and/or Finance Director immediately. In the event a purchase order match cannot be found, the invoice is sent to the recipient School or Department to be verified. If the goods or services have been received and the invoice information is correct, the Finance Clerk must create a purchase request using the information provided on the invoice. The purchase request must then be processed according to standard procedures. The invoice will not be paid until the confirmation receipt has been entered in the system.

I.1.d. Check Processing

Checks to vendors are automatically signed and printed out of the FMS. The Finance Clerk is responsible for reviewing the batch of checks and matching them against the corresponding purchase orders and invoices. Each purchase order reviewed by the Finance Clerk requires his/her signature and date to signify completion of the review process. Any discrepancies are brought to the immediate attention of the Finance Director and Accounting Manager. If no discrepancies are found, the Finance Clerk signs and dates the batch and provides the report to the Accounting Manager for final review and approval. A second Finance Clerk, who is not involved in Accounts Payables functions, will be asked to perform the same review process as a second level of redundancy.

I.2. Expenditure Reviews

The Finance Director and Department Heads are responsible for scheduling expenditure meetings at the end of each quarter. At these meetings, the Finance Director and Department Heads will discuss expenditure levels to-date and communicate ways to keep departments from spending over budget. The Finance Director will also train Department Heads how to look for fraudulent spending.

I.3. Adding a Vendor to File

The Finance Director, Accounting Manager, and Finance Clerks are the only authorized users to add new vendors to file in the FMS. To request a new vendor be added, the process is as follows:

1. Department Staff Email the Accounting Manager

If a Department wants to make a requisition to a vendor not already on file, a staff member must email a formal request to the Accounting Manager. The Finance Director and the respective Department Head must be copied on the email. The email should contain detailed information about the vendor allowing for quick and easy creation by the Finance Department. The Accounting Manager is responsible for reviewing and approving the request.

2. Accounting Manager Archives all Requests

The Accounting Manager is responsible for archiving all email notifications from the Department Heads in the FMS. Emails are stored in folders, labeled according to the name and of the new vendor. The separate folders for individual vendors are all stored in a "New Vendor" folder.

3. Perform Formal Vendor Reviews

The Finance Department must review the vendor file on a quarterly basis. Finance is responsible for running a report in AUC that identifies new vendors for the year, who added each vendor and when each vendor was added. The Accounting Manager and Finance Director must then review the report and confirm all vendors on file are appropriate. The report should be signed and dated by the Accounting Manager and Finance Director.

10. PAYROLL

J.1. Payroll and Personnel/Human Resources

The Human Resources module in the FMS includes all employee related information, such as employee demographics, work history, salary history, etc. Once an employee record has been entered into the FMS, the employee record in the Payroll module is updated with appropriate deductions, withholding, etc. The Town, Region 19 and Mansfield Board of Education are responsible for documenting their individual procedures for adding and removing employees to the payroll system.

J.1.a. New Hires

Human Resources is responsible for ensuring all appropriate forms are given to and/or signed by the new employee. A completed New Hire Checklist or Personnel Action Form is required for each new hire and is stored in their personnel file. Human Resources must notify the Accounting Manager of any new employee that needs access to the FMS.

J.1.b. Employee Changes

Any change to an employee's information is documented in a Personnel Action Form. Human Resources is responsible for notifying appropriate parties of employee changes, including the Accounting Manager for changes in the FMS.

For new hires and employee changes, Human Resources submits support tickets to the Information Technology (IT) department to provide access to all computer related technology needs (financial system, computer network, email system, remote access, other software programs). IT then coordinates with the Accounting Manager re: the FMS. In the case of terminations for cause HR notifies IT ASAP, or as far in advance as possible as to when the computer access must be shut down.

J.1.c. Employee Terminations

In the case of a termination, the Town Manager, Superintendent, or Department Head must notify Human Resources as soon as possible. Human Resources must notify the Accounting Manager as soon as possible to remove the former employee's access rights to the FMS. Human Resources is responsible for maintaining all termination correspondence (Exit Interview Checklist, emails, resignation letters, etc.) and storing it in the former employee's personnel file.

J.1.d. Employee Personnel Files

Employee personnel files are maintained by Human Resources. All human resources information, such as but not limited to applications for employment or promotion, benefits related forms, performance evaluations, new hire forms, separation information

(resignations, retirements, terminations), and payroll information such as compensation changes and direct deposit forms I9, health insurance, life insurance, contract, and payroll information, such as W-2s, pension, union membership cards dues, and direct deposit, are filed in the employee's appropriate file. Three separate files are maintained for employees: personnel, payroll, and medical.

J.2. Time Records and Payroll Preparation

J.2.a. Timekeeping

Time entry is decentralized and handled by each school/department. Employees enter their time into a standardized excel spreadsheet and Department Heads review for accuracy and sign off. The spreadsheets are delivered to the Payroll Administrator by the end of each pay-period.

1. Payroll Administrator Enters Time in the FMS

The Payroll Administrator enters the hours worked per pay period by employees at the Town, Downtown Partnership, Region 19 and the Board of Education. The Payroll Administrator uses the submitted spreadsheets to enter employee time into the FMS.

2. Payroll Administrator Reviews Time Entry Submission

The time entry spreadsheets submitted to Payroll are reviewed by the Payroll Administrator to confirm information is correct and appropriate approvals are in place. The Payroll Administrator and Finance Clerk compute payroll totals and manually enter them to a Timesheet Edit Report. The Timesheet Edit Report is then used to manually enter payroll data into the FMS. The Payroll Administrator initials and dates the payroll run to document the review.

3. Additional Review

The Finance Clerk and the Payroll Administrator are responsible for a secondary review after timesheets are entered into the payroll system. A Timesheet Summary Report is printed out of the FMS and compared to the original Timesheet Edit Report and individual spreadsheets. The Payroll Administrator signs and dates the review. Additionally, the Accounting Manager completes a pay-period estimation that is compared against the actual payroll totals. If accurate, the estimate is signed, dated and filed by the Accounting Manager.

4. Payroll Distribution

The payroll distribution lists, for all managed entities, are reviewed and signed by the Accounting Manager prior to sending check files to the bank. All distribution lists should be maintained by the Finance Department for recordkeeping purposes.

J.2.b. Payroll Adjustments

Human Resources is responsible for managing employee changes in the payroll system. All adjustments require either a completed Personnel Action Form (PAF) or appropriate back up for the particular payroll change (i.e. Form W-4 for tax withholding adjustment, Community Center Membership Payroll Deduction Agreement for Community Center Membership etc.)

J.2.c. Check Processing

Payroll is run bi-weekly on Monday and Tuesday, with checks being issued on Wednesday. Payroll checks are signed by the Director of Finance and Accounting Manager. All checks are automatically signed when printed. The Payroll Administrator produces the Check Register and the Direct Deposit Register for the Treasurer's review. If approved, the Account Manager then sends the payroll files to the bank and signs and dates. Manual checks are issued as needed and entered into the system with the next regular payroll period. Finance Clerks are responsible for distributing Town paychecks and School District paychecks are given to Personal Assistants for distribution.

J.3. Deductions and Quarterly/Year-End Reporting

Payroll reports are generated to confirm that the FMS payroll information has been updated. The Payroll Administrator is responsible for creating them and the Accounting Manager reviews and signs off. The following quarterly and year-end reports are printed and distributed:

- 941 Quarterly Report
- W-2s

Normal deduction information (i.e. taxes, insurance, 401/457) is entered into the payroll system by HR staff when an employee is added. The Payroll Administrator will enter wage attachments (i.e. Child Support, IRS Penalties), and federal tax and retirement fund adjustments. The Payroll Administrator is also responsible for submitting payments to various companies and organizations based on the deductions.

J.4. Final Payroll Payments and Accruals

The Payroll Administrator is responsible for calculating and recording final payments to employees. Once completed, the calculations are reviewed and signed by the Assistant Town Manager and included in the employee's final paycheck.

The Payroll Administrator is responsible for accrual processing. Town, EHHD and Downtown Partnership accruals are done automatically through the payroll module on a monthly or annual basis depending on the type of accrual. At the beginning of the fiscal year, the HR Staff is responsible to run a report for vacation time to ensure employees are being allotted their correct accrual amount at that point in time. Once completed, the HR Staff signs, dates and files the report.

J.5. Accrued Benefits/Retirement Policies

Human Resources is responsible for tracking and maintaining the listing of retirees and reporting of retiree benefits to the Town.

11. FINANCIAL REPORTING

K.1. Closing Procedures

K.1.a. Monthly Close

Journal entries are reconciled against bank statements on a monthly basis and are reviewed and signed off by the Accounting Manager.

K.1.b. Quarterly Close

All monthly closing procedures are performed. The Accounting Manager prepares a detailed fund review by reconciling asset and liability accounts and also by reviewing revenue and expenditure detail for each account. This is then further reviewed by the Finance Director and the Finance Committee. An aged purchase order review is performed as well. The quarterly financial statements are prepared by the Accounting Manager and then reviewed by the Finance Director prior to being reviewed by the Finance Committee.

K.1.c. Year-End Close

All monthly and quarterly closing procedures are performed. All receivables, payables, deferred revenues, year-end journal entries, fixed assets and depreciation are recorded. Allowance account balances are reviewed and encumbrances are rolled over to the next year. All closing entries are posted after the financial audit and fund balances are closed out.

K.1.d. Accounting Period Close

1. Cash/Investments

Bank reconciliations are performed by the Accountant and Accounting Manager and reviewed by the Accounting Manager and Finance Director (see section F.2. for details). The Accounting Manager uses a cash control spreadsheet to maintain the People's checking accounts on a daily basis. This gets reconciled on a monthly basis.

2. Accounts Receivable

The Accounting Manager reviews all July deposits to ensure funds are recorded in the appropriate year. The Revenue Collector's office reviews all billing activity and collections and provides a listing of receivables to the Accounting Manager to review and record the journal entry. The Finance Director reviews the journal entry.

3. Inventory

The Accounting Manager records and analyzes reports of sales and purchases. Gift Card and Paper inventory counts are compared to physical inventory on a monthly basis. The Food Services Director performs a physical count of all food and provides

the totals to the Accountant to record the journal entry. A reconciliation of food inventory is completed on a quarterly basis.

4. Fixed Assets

On a quarterly and year-end basis, the Accountant reviews all expenditure activity for the year to record all expenditures as fixed assets. Fixed assets are recorded into the Fixed Assets module and depreciation schedules are prepared. Physical inventory is reviewed on a bi-annual basis and Department Heads will notify the Accountant of any fixed asset disposals.

5. Accounts Payable

The final check run for the current fiscal year is performed in the middle of the next fiscal year. Any check runs after the year-end check run are reviewed for prior year invoices. If any invoices are found to belong to the final year, provide them to the Accounting Manager to record an appropriate journal entry. Open purchase orders are reconciled and all purchase orders are reviewed with Department Heads to determine the accuracy of the information.

6. Deferred Revenue

The Tax Collector provides deferred revenue information to the Accounting Manager for review and recording.

7. Revenues and Expenditures

Revenue and expenditure detail for each account is reviewed to correct any posting errors and investigate unusual results. For departments with their own systems (ex: Parks & Rec – Rec Trac), revenues are reconciled against what is recorded in AUC on monthly basis. For departments that do not track revenue, their funds are analyzed based on their budget. All budgeted funds are compared based on budgeted and actual balances. Non-budgeted funds are compared based on current year and prior year results. Any unusual results are investigated with Department Heads.

12. GRANT MANAGEMENT

M.1. Requests

1. Grant Applicants Notify Finance Department

Grant applicants must contact the Finance Department prior to applying for a grant. The applicant is required to provide the Budget Analyst detailed information regarding the prospective grant, including a detailed reason for pursuing the grant, what the grant will be used for, who the grant provider is and what the grant spending requirements/restrictions are.

2. Cost-Benefit Analysis

The Budget Analyst is responsible for conducting a cost-benefit analysis to ensure that applying for and managing a given grant does not yield negative gains. The Finance Director will reject any grants that provide fewer funds than it costs to monitor, process, and apply for the grant.

3. Grant Award Letter

If the applicant is approved and awarded grant funds, a copy of the applicable award letter must be submitted to and maintained by the Finance Department for tracking purposes.

M.2. Monitoring and Administration

The Finance Department is responsible for monitoring and tracking all grant activity. Formal grant fund reviews should be completed by the Finance Department on a monthly basis. The person responsible for the grant administers the grant and he/she will meet with the Budget Analyst on a quarterly basis to discuss the expenditures and budgeted items. The person responsible for the grant is responsible for ensuring all expenditures meet grant requirements. It is up to the discretion of the Budget Analyst and Finance Director to revoke administrative rights in the case the current administrator is incapable of properly managing the grant.

M.3. Submission and Approval

1. Town Grants

All Town grant applications require a cost-benefit analysis by the Budget Analyst. If confirmed, the application requires Finance Director and Town Manager approval before submission to Town Council. Town Council is the final approval step before the grant application can be processed.

2. School District Grants

All School District grant applications require a cost-benefit analysis by the Budget Analyst. If confirmed, the application requires Finance Director and Superintendent approval before submission to the Board of Education. The Board of Education is the final approval step before the grant application can be processed.

13. CAPITAL ASSETS

N.1. Capital Asset Policies

N.1.a. Accounting Methodology

The Town makes beneficial use of capital assets in pursuing its missions. Legal responsibilities require that the Town accurately record and account for capital assets on a regular basis. Because the Town engages in the acquisition, transfer, disposal, and use of capital equipment, this policy sets forth the roles and responsibilities in regard to capital assets. One reason capital assets are recorded and capitalized is to properly depreciate their value over time, thus reflecting their cost during the useful life of the asset and not only on the date of acquisition. An item valued at less than the capitalization threshold is not depreciated. It is fully written off as an expense at the time of acquisition and not added to the capitalization inventory. Another reason capital assets are recorded and capitalized is to protect the assets from misuse and misappropriation. The FMS Fixed Asset module will compile a list of all capital assets, replete with a description of the asset, value and location. The Accountant and Accounting Manager maintain the physical and reporting control of the Town's capital assets, and the Accounting Manager reviews and signs the annual fixed asset reports. The major responsibilities each party has in connection with the Capital Assets Policy & Procedures are as follows:

All Departments and Schools:

- Report to the Finance Department the loss or destruction of fixed assets within one (1) day of discovery
- Review the annual listing of property inventory prepared and distributed by the Finance Department on a timely basis, explaining and pursuing the resolution of all discrepancies identified in the property inventory
- Safeguard all property in the custody of the department/school

Finance Department:

- Record all changes to assets on the Fixed Asset module and in the general ledger
- Review and approve all Construction in Progress activity on an annual basis
- Review "book current depreciation" as part of the annual review of the fixed asset reports
- Prepare an annual listing of recorded property and distribute it to individual departments/schools for verifications and certification purposes by September 30th of the current fiscal year
- Conduct a periodic physical inventory of property (including affixing inventory tags)

N.1.b.Asset Classifications

To be classified as a fixed asset, a property acquisition must meet the following criteria:

1. Be of tangible nature
2. Have a useful life of at least two (2) years
3. Have significant value:
 - a. Equipment

<u>Item</u>	Town/Board General funds	Town-MSF 833 Fund	EHHD	Region 19
Computer Equip. - Capitalization	>\$5,000	>\$500 <i>Exception: All laptops and computers are capitalized regardless of cost</i>	>\$1,000	>\$5,000
Computer Equip. – Accountable	\$1,000-\$5,000	N/A	N/A	\$1,000-\$5,000
Non Computer Equip. – Capitalization	>\$5,000	>\$2,500	>\$1,000	>\$5,000
Non Computer Equip. – Accountable	\$2,500-\$5,000	N/A	N/A	\$2,500-\$5,000

- b. Buildings, building improvements, or improvements other than buildings, must have an acquisition cost of at least \$20,000
- c. Infrastructure (i.e. roads, bridges, curbs, drains, etc.) must have an acquisitions cost of at least \$100,000

N.1.c. Addition of Capital Assets

Capital asset acquisitions are entered into the FMS at year end or as they are purchased. The Accountant is responsible for recording all fixed assets and the Accounting Manager assists and reviews. The Town Manager has the authority to approve the acceptance of capital assets.

N.1.d. Disposal of Capital Assets

Department Heads must notify the Finance Department within one (1) day of any capital asset disposal. An approved Fixed Asset Disposal form is required for the disposal of a capital asset. The Town Manager or Superintendent must sign the form.

N.1.e. Transfer of Capital Assets

Department Heads must notify the Finance Department within one (1) day of any capital asset transfer. A completed Fixed Asset Transfer form is required for the transfer of a capital asset.

14. STUDENT & ATHLETIC ACTIVITY FUND ACCOUNTS

The High School (Regional School District 19) and Mansfield Middle School are the only schools with Student and/or Athletic Activity Fund Accounts. The funds are set up as petty cash funds and the account is a single signature checking account with select individuals, as appointed by the Superintendent, to sign for checks. The following procedures must be followed for all Student and/or Athletic Activity Fund Accounts:

0.1. Receipts

1. Collection Of Receipts

Each school activity collects money through various means of fundraising – donations, sales, and/or events. Two (2) employees for each school are responsible for collecting money raised from school activities. The Activity Collection Form is filled out and signed by the two (2) employees – each school is required to disclose who these employees are to the Finance Department on an annual basis. The form indicates the total funds collected and for what reasons. The money is then sealed in an envelope with the Activity Collection Form and sent to the Finance Department for processing within two (2) business days of an event.

2. Recordkeeping

It is the responsibility of the two (2) assigned employees for each school to keep detailed records of Student and Athletic Activity Fund Account activity. The account activity must be updated after every collection.

The Accounting Manager is responsible for entering the receipt into the General Ledger after receiving an Activity Collection Form. On a monthly basis, the (2) assigned employees are responsible for sending the School's account record/ledger to the Finance Department for a formal reconciliation against the account's bank statement. The Accounting Manager completes the reconciliation and signs, dates and files it. The reconciliation for each account MUST be completed by the Finance Department in addition to the school's internal review.

0.2. Disbursements

1. General Disbursements

The disbursement of activity funds must be clearly documented by the two (2) assigned employees in the School's account record/ledger. All checks drawn must have a signature from an assigned approver. Under no circumstances will checks be distributed without an approval signature. Additionally, checks must be written to a specific party – the "pay to the order" line cannot be left blank.

2. Reimbursement Requests

An Activity Reimbursement Request form must be completed by one of the two (2) employees responsible for overseeing the Student and Athletic Activity Fund Accounts in order to obtain reimbursement. The form must clearly outline how much money is needed for

reimbursement and for what reasons. Copies of the corresponding checks and the activity ledger must be attached to the voucher. The School Principle and one of the two (2) designated employees sign the form. Once completed, the form is sent to the Finance Department.

3. Reimbursement Processing

On a monthly basis, the Finance Clerk creates a purchase order to replenish the account. All Activity Reimbursement Request forms for the month are reviewed and totaled on the month-end PO. Copies of checks drawn for that month must be attached. The PO is reviewed and approved by the Superintendent before any funds are disbursed. Once the PO is approved, one of the authorized employees cuts the reimbursement check and it is deposited in the appropriate School's Student or Athletic Activity Fund Account.

3. Recordkeeping

It is the responsibility of the two (2) assigned employees for each school to keep detailed records of Student Activity Fund Account activity. The account activity must be updated after every reimbursement. The Accounting Manager is responsible for entering the expense into the General Ledger after reviewing the month-end voucher. Reimbursement vouchers need to be reconciled against the monthly bank statement in addition to the schools' check registers/ledgers.

0.3. Reporting and Reconciliation

Each school's record of their fund's activity must be kept in a detailed spreadsheet. The Principal must review, initial and date the spreadsheet before sending it to the Finance Department for reconciliation. The monthly reconciliation performed by the Accounting Manager must be approved and reviewed by the Finance Director and the school Principals. Under no circumstances are separate Activity Fund Accounts to exist within the High School or Middle School that are not overseen by the Finance Department.

15. EXPENSE REIMBURSEMENTS

P.1. General Reimbursements

Employees are eligible for reimbursement from the town for a number of different expenses, including travel (mileage, lodging, parking, etc.), meals, memberships, supplies, uniforms and more. All Town, Mansfield Board of Education and Region 19 School District employees must have approval in advance from their Department Heads to be eligible for a reimbursement. Employees must submit the Employee Reimbursement Form and all supporting documentation (original receipts only!) for reimbursement directly to their Department Heads and Superintendent (if applicable) for review and signed and dated approval. The Employee Reimbursement Form and supporting documentation are then submitted to the Finance Department for further review and approval. Reimbursements are then processed through the payroll system, with the supporting documentation maintained by the Finance Department for recordkeeping purposes.

Under no circumstances, is a Mansfield official at any level, allowed to approve their own expense reimbursements without Finance Department review and approval.

P.2. Travel Reimbursements

Employees authorized to attend conferences, meetings or travel on Town, Board of Education or Region 19 School District business shall be reimbursed, upon submitting the Employee Reimbursement Form and supporting documentation for reasonable expenditures, transportation costs, and registration fees. Employees must gain advanced approval by completing and submitting a *Professional Travel Request* form. This form must be submitted prior to any travel or the incurred expenses will not be reimbursed.

P.3. Mileage Reimbursements

All employees must adhere to the Town's Mileage Reimbursement Policy as revised on March 17, 2008 and may be amended from time to time. All mileage should be submitted for approval using the Employee Reimbursement Form.

P.3.a. Mileage Log Form Instructions

1. From/Destination - List both the name and address of the starting point and destination. The starting place should be the place in which the mileage reimbursement starts. For example, if you are leaving your house for a meeting but can only be reimbursed from your central office location please input the central office location as your starting point.
2. MTG Nature/Purpose - Provide a clear and concise detail of why you are attending the meeting. Please do not put generic terms such as "Conference/Workshop." The more information that can be verified the better.

3. Miles - We have created a “Standard Mileage Chart” which can be found on the Town's Intranet/"M" drive (Region). This chart provides standard mileage for frequently traveled sites. Please check this chart to see if your travel is documented here. If so, please input the standard mileage based on this chart. No other mileage value will be accepted if the travel site is listed within this chart. If your travel site is not listed within the Standard Mileage Chart please submit documentation of mileage for your travel. (i.e. Mapquest, Google Maps)
4. All mileage reimbursements should be submitted to Finance for processing.

P.3.b. Standard Mileage Chart of Approved Distances

Location From/To	Location From/To	Approved Distance
Town Hall 4 South Eagleville Rd Mansfield CT	Goodwin Elementary 321 Hunting Lodge Rd Storrs CT	4
Town Hall 4 South Eagleville Rd Mansfield CT	Southeast Elementary 134 Warrenville Rd Mansfield CT	4
Town Hall 4 South Eagleville Rd Mansfield CT	Vinton Elementary 306 Stafford Rd Mansfield CT	5
Town Hall 4 South Eagleville Rd Mansfield CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	3
Goodwin Elementary 321 Hunting Lodge Rd Storrs, CT	Southeast Elementary 134 Warrenville Rd Mansfield CT	8
Goodwin Elementary 321 Hunting Lodge Rd. Storrs, CT	Vinton Elementary 306 Stafford Rd Mansfield CT	6
Goodwin Elementary 321 Hunting Lodge Rd. Storrs, CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	7
Southeast Elementary 134 Warrenville Rd. Mansfield, CT	Vinton Elementary 306 Stafford Rd Mansfield CT	5
Southeast Elementary 134 Warrenville Rd. Mansfield, CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	3
Southeast Elementary 134 Warrenville Rd. Mansfield, CT	Goodwin Elementary 321 Hunting Lodge Rd Storrs CT	8
Vinton Elementary 306 Stafford Rd. Mansfield, CT	Mansfield Middle School 205 Spring Hill Rd Storrs CT	3
Vinton Elementary 306 Stafford Rd. Mansfield, CT	Goodwin Elementary 321 Hunting Lodge Rd Storrs CT	6
Vinton Elementary 306 Stafford Rd. Mansfield, CT	Southeast Elementary 134 Warrenville Rd Mansfield CT	5
Town Hall 4 South Eagleville Rd Mansfield CT	EASTCONN 376 Hartford Tpke Hampton CT	11
Town Hall 4 South Eagleville Rd Mansfield CT	State Dept. of Ed 165 Capitol Ave Hartford CT	25
Town Hall 4 South Eagleville Rd Mansfield CT	Legislative Office Bldg 300 Capitol Ave Hartford CT	26
Town Hall 4 South Eagleville Rd Mansfield CT	ACES 205 Skiff St Hamden CT	55
Town Hall	Conn Assn of Public School Supt 26	28

4 South Eagleville Rd Mansfield CT	Caya Ave, W. Hartford, CT	
Town Hall	Institute of Tech & Bus Dev	36
4 South Eagleville Rd Mansfield CT	185 Main St New Britain CT	
Town Hall	Conn Assn School	50
4 South Eagleville Rd Mansfield CT	30 Realty Dr Cheshire CT	
Town Hall	Holiday Inn	24
4 South Eagleville Rd Mansfield CT	100 E. River Dr East Hartford CT	
Town Hall	Crowne Plaza	36
4 South Eagleville Rd Mansfield CT	100 Berlin Rd Cromwell CT	
Town Hall	Quinnipiac	52
4 South Eagleville Rd Mansfield CT	275 Mt. Carmel Ave Hamden CT	
Town Hall	Capitol Region Education Council	25
4 South Eagleville Rd Mansfield CT	111 Charter Oak Ave Hartford CT	
Town Hall	Univ. of Hartford	27
4 South Eagleville Rd Mansfield CT	200 Bloomfield Ave W. Hartford CT	
Town Hall	Four Points Sheraton	43
4 South Eagleville Rd Mansfield CT	275 Research Pkwy Meriden CT	
Town Hall	CT Convention Center	25
4 South Eagleville Rd Mansfield CT	100 Columbus Blvd Hartford CT	
Town Hall	Central CT State University	34
4 South Eagleville Rd Mansfield CT	1615 Stanley St New Britain CT	
Town Hall	Sheraton Hartford South Hotel	32
4 South Eagleville Rd Mansfield CT	100 Capital Blvd Rocky Hill CT	
Town Hall	Marco Polo Restaurant	22
4 South Eagleville Rd Mansfield CT	1250 Burnside Ave East Hartford CT	
Town Hall	Farmington Marriott	34
4 South Eagleville Rd Mansfield CT	15 Farm Springs Rd Farmington CT	
Town Hall	Shipman and Goodwin	24
4 South Eagleville Rd Mansfield CT	1 Constitution Plaza Hartford CT	
Town Hall	Aqua Turf Club	48
4 South Eagleville Rd Mansfield CT	556 Mulberry St Plantsville CT	
Town Hall	Community Child Guidance Clinic	20
4 South Eagleville Rd Mansfield CT	317 N Main St Manchester CT	
Town Hall	Manchester Memorial Hospital	17
4 South Eagleville Rd Mansfield CT	71 Haynes St Manchester CT	
Town Hall	CT Children's Medical Center School	26
4 South Eagleville Rd Mansfield CT	282 Washington St Hartford CT	
Town Hall	EASTCONN (Columbia Autism Prog)	9
4 South Eagleville Rd Mansfield CT	10 Commerce Drive Columbia CT	
Town Hall	Gengras Center	28
4 South Eagleville Rd Mansfield CT	1678 Asylum Ave West Hartford CT	
Town Hall	EASTCONN (Putnam)	22
4 South Eagleville Rd Mansfield CT	508 Pomfret St Putnam CT	
Town Hall	New England Assistive Technology Center (NEAT)	27
4 South Eagleville Rd Mansfield CT	33 Coventry St Hartford CT	
Town Hall	Windham Early Childhood Center	8
4 South Eagleville Rd Mansfield CT	322 Prospect St Willimantic CT	
Town Hall	STEM Magnet School	9
4 South Eagleville Rd Mansfield CT	141 Tuckie Rd North Windham CT	

P.4. Employee Reimbursement Form

1. This form should be completed in its entirety. If any information is left blank or supporting documentation is not complete, the reimbursement will not be processed until all appropriate information has been received.
2. All reimbursements should be processed monthly at a minimum. (This does not apply to Dependent Care, Uninsured Medical or Tuition Reimbursements)
3. Uninsured Medical/Dependent Care Reimbursements/Tuition Reimbursement - Submit this form with all supporting documentation to your appropriate HR Administrator for processing and approval. Department head signature is not required.
4. Supplies/Travel/Meals - Attach all supporting original receipts (including the travel authorization form, if appropriate) to the reimbursement, have your Department Head sign off for approval and submit to Finance for processing.
5. **All approval signatures need to be hand written signatures. Stamped signatures will not be accepted for reimbursement.**

16. GIFT CARD MANAGEMENT

The purchase and use of merchant gift cards is a fairly new activity, most utilized by the Human Services and Youth Services departments. There is a need for the occasional use of gift cards for specific purposes, however given the "cash" nature of these cards, tight internal controls are necessary to avoid any instance or appearance of fraud. The following procedures are in place to effectively manage all Town-owned gift cards:

1. The purchase of any gift card, regardless of the denomination or source of funding (i.e. grants), must have prior written approval from either the Director of Finance or the Town Manager. The request must be signed by a Department Head and must include: the number of cards to be purchased, the merchant, the denomination of each card, the intended recipient(s), and the reason or purpose of the gift card.
2. Acceptable uses include, but may not be limited to:
 - a. Volunteer or other appreciation award
 - b. Human Services Assistance program
 - c. Holiday Giving program
 - d. Other programs as approved by the Town Manager
3. Unacceptable uses include, but are not limited to:
 - a. As an alternate procurement method. In other words, they are not to be purchased to be used at a later date to purchase food or other materials and suppliers for meetings, events, etc.
 - b. As payment to an independent contractor for services or expense reimbursement
 - c. As reimbursement to an employee for mileage, meals or other expenses
 - d. As reimbursement to a volunteer for mileage, meals or other expenses
4. Once purchased, all cards are to be inventoried by the requesting Department and recorded on the attached Gift Card Inventory List. It is the responsibility of the requesting Department Head to make certain the cards are secured in a locked area with controlled access.
5. Distribution of gift cards must be documented either with a letter to the recipient (including name and address) stating the reason and amount of the award, signed by the Department Head (or his/her designee) or signature on the Gift Card Inventory List by both the individual dispensing the card and the recipient.
6. On a monthly basis, prepare a month end report documenting the physical inventory of the gift cards in your possession as compared to the Gift Card Inventory list. Department Head approval is required and a copy of the report must be sent to the Finance office.
7. All gift card inventories are subject to random, unannounced audit by the Finance Department. Please retain all Inventory Lists and Reports along with copies of all letters to recipients.

17. CELLULAR TELEPHONE USE POLICY

All employees must adhere to the Town's Cell Phone Policy as revised on April 1, 2015 and may be amended from time to time. Employees granted a Town-owned cellphone who elect to use it for personal use are required to adhere to the Town's Acceptable Use Policy. These employees must sign and date the policy.