

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, December 14, 2015

Audrey P. Beck Building
Council Chambers
5:30pm

A G E N D A

1. Call to order
2. Approval of the minutes for November 17, 2015
3. Opportunity for Public Comment
4. Staff Reports
5. Policies and Procedures Update
6. Community Center Fees
7. Fraud Policy, Whistleblower Policy, Fraud Tip Line (Attorney Ken Weinstock, Kainen, Escalera & McHale, PC)
8. Financial & Operational Controls Review – Follow-up Test Results (Jeff Ziplow, BlumShapiro)
9. Communications/Other Business/Future Agenda Items
10. Adjournment

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF NOVEMBER 17, 2015

Members Present: Ryan (Chair), Raymond, Marcellino

Other Council Members Present: Shapiro, Moran, Shaiken

Staff Present: Hart, Trahan, Vincente

Guests: None

1. Meeting called to order at 6:00pm
2. Approval of minutes for October 13, 2015

Raymond moved and Ryan seconded to approve the minutes of the October 13, 2015 meeting. Motion passed with Marcellino abstaining.

3. Opportunity for Public Comment – None

4. Staff Reports – The Board of Education has received the Finance Director's recommended changes to their Finance Policies. These changes align the Board policies with the Town's Finance Policies. The Board's attorney and finance committee have reviewed the changes. It will now go to the Policy Committee for review.

Joe Centofanti has begun working on the Fraud Risk Assessment. The project should be complete in 2 – 3 months at which time a report will be brought to the Committee.

5. Policies and Procedures Update – Finance Director Trahan reviewed the communication from Sam Weil on Phase 2 of the Financial and Operations Controls Review. Requested documents were pulled and either sent to Weil or made available to him on Nov. 9th. The testing results are being reviewed by Jeff Ziplow now.
6. Quarterly Financial Statements Dated September 30, 2015 – The Committee discussed the statements, including the Conveyance Tax revenues and the status of the Health Insurance Fund.

Marcellino moved and Ryan seconded to recommend acceptance of the Quarterly Financial Statements Dated September 30, 2015 to the Town Council. Motion passed unanimously.

7. Parks & Recreation Update – Town Manager Hart discussed the reasons for the FY 14/15 operating loss in the Parks & Recreation Fund, including the revenue factors and cost drivers. Hart also reviewed management's strategies for FY 15/16, presenting a revised budget for the year. The Committee discussed the impact of the change in the fee waiver program and long term strategies for maintaining the parks and recreation programs. The Committee also discussed adopting a Cost Recovery Policy and holding a special meeting in December for further discussion.
8. Regular Meeting Schedule for 2016 – the Committee discussed a change in meeting time for 2016.

Ryan moved and Raymond seconded to set the Finance Committee meetings for 5:30pm on the same night as the first Council meeting of each month. Motion passed unanimously.

9. Budget Process for FY 2016/17 – the Committee discussed the format of the budget review process by Council. Staff will prepare a draft review calendar allowing for the budget adoption meeting as a separate meeting to discuss flagged items, and potential additions/reductions.
10. Communications/Other Business/Future Agenda Items – Future agenda items include:
 - ⇒ Discussion on the procedures for tax collection when there is a transfer of property (either commercial to commercial or residential sales)
 - ⇒ Update on the Fee Waiver program changes – program (December meeting)
 - ⇒ Update of Fraud Policy, Fraud Tip Line & Whistleblower Policy (December meeting)
 - ⇒ Review of Purchasing Ordinance
 - ⇒ Level at which we propose bonding
 - ⇒ Continue review of the Fiscal Management Policies (Fund Balance complete, need to update Investment, Debt, etc)
 - ⇒ Discussion with Mansfield Discovery Depot regarding a preschool subsidy
 - ⇒ Parameters for building permit fee reductions
11. Adjournment. The meeting adjourned at 7:32 pm.

Raymond moved and Marcellino seconded to adjourn. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance

Parks & Recreation Program Fund
Why do we have a deficit?

Fiscal Year 2014/15 Operating Loss \$ (72,580)

Revenue Factors:

	Impact
Revenue Loss from Change in Fee Waiver Program (FY 14/15 to FY 15/16): FY 13/14 - \$134,646 ; FY 14/15 - \$64,197	(70,450)
Day Camp/Vacation Camp had a loss in participants and program fees	(13,237)
No membership fee increases for 7 years; limited program fee increases	
Budget estimates - Underestimated the loss due to the fee waiver change FY 13/14 had 221 households with 90% fee waiver FY 14/15 had 156 households with 75% or 50% fee waiver FY 15/16 to date - 108 households	10% loss of revenue for 65 households in addition to fee waiver loss

Cost Drivers:

Increase in State's Minimum Wage Rate Jan. 1, 2006 - \$7.40 ; Jan. 1, 2015 - \$9.15 Will increase on Jan. 1, 2016 to \$9.60	25% over 5 years
Increase in Health Insurance Premiums FY 10/11 - \$109,200 ; FY 15/16 \$149,610 -- change in coverage and rates FY 14/15 - \$81,180 ; FY 15/16 \$149,610 -- change in coverage and rates	37% over 5 years 84%/current year
Increase in Employee Benefits, primarily MERS FY 09/10 - \$107,906 ; FY 14/15 - \$163,774	52% over 5 years
Inflation Rate - Northeast Region Annual change for 2010 - 2014	9.8% over 5 years

FY 2015/16 Strategies (see attached Revised Budget):

- Increase program/membership fees by 5%
- Reducing expenditures for discretionary items were feasible
- Consolidating the Before and After School Program
- Defer hiring of F/T Recreation Program Coordinator for at least 3 months and backfilling with Temporary PT position

Long Term Strategies:

- Continue to look for cost savings measures
 - Ex: Is it feasible to replace FT Recreation Coordinator with (2) Part-time positions?
- Determine the appropriate level of cost recovery/GF Contribution by program
- Reduction in Full-time employees - Opened with 17 full time employees, currently have 10.

**Town of Mansfield
Parks and Recreation
Statement of Revenues, Expenditures
and Changes in Fund Balance**

	Budget 2015/16	Revised Budget 2016	\$ Change
Revenues			
Membership Fees	\$ 899,640	\$ 859,640	\$ (40,000)
Program Fees	831,940	779,340	(52,600)
Fee Waivers	70,220	70,220	-
Daily Admission Fees	51,780	51,680	(100)
Rent - Facilities/Parties	38,310	38,310	-
Employee Wellness	20,160	20,160	-
Rent - E.O. Smith	16,880	16,880	-
Charge for Services	10,000	10,000	-
Contributions	5,000	5,000	-
Sale of Merchandise	4,000	4,000	-
Sale of Food	3,400	3,400	-
Other	4,400	4,400	-
Total Revenues	<u>1,955,730</u>	<u>1,863,030</u>	<u>(92,700)</u>
Operating Transfers			
General Fund - Recreation Administrative	352,450	352,450	-
General Fund - Community Programs	75,000	75,000	-
General Fund - Summer Challenge	-	-	-
CNR Fund - Bicent. Pond	25,000	25,000	-
CNR Fund - Teen Center	25,000	25,000	-
Total Operating Transfers	<u>477,450</u>	<u>477,450</u>	<u>-</u>
Total Rev & Oper Transfers	<u>2,433,180</u>	<u>2,340,480</u>	<u>(92,700)</u>
Expenditures			
Salaries & Wages	1,367,110	1,342,830	(24,280)
Benefits	321,500	320,410	(1,090)
Professional & Technical	163,780	163,780	-
Purchased Property Services	35,200	35,200	-
Repairs & Maintenance	26,000	22,500	(3,500)
Rentals	3,500	3,500	-
Other Purchased Services/Rentals	124,270	116,270	(8,000)
Other Supplies	56,400	55,100	(1,300)
Energy	176,070	172,070	(4,000)
Building Supplies	47,360	42,000	(5,360)
Recreation Supplies	50,390	48,710	(1,680)
Equipment	55,300	55,300	-
Total Expenditures	<u>2,426,880</u>	<u>2,377,670</u>	<u>(49,210)</u>
Excess (Deficiency) of Revenues	6,300	(37,190)	(43,490)
Fund Balance, July 1	<u>89,842</u>	<u>89,842</u>	<u>89,842</u>
Fund Balance, June 30	<u>\$ 96,142</u>	<u>\$ 52,652</u>	<u>\$ 46,352</u>

TOWN OF MANSFIELD
FINANCE COMMITTEE
Regular Meeting Schedule - 2016

Monday	-	January 11, 2016
Monday	-	February 8, 2016
Monday	-	March 14, 2016
Monday	-	April 11, 2016
Monday	-	May 9, 2016
Monday	-	June 13, 2016
Monday	-	July 11, 2016
Monday	-	August 8, 2016
Monday	-	September 12, 2016
Thursday	-	October 13, 2016
Monday	-	November 14, 2016
Monday	-	December 12, 2016

Unless otherwise indicated the Finance Committee will meet the second Monday of each month. All Regular Meetings will begin at 5:30 p.m.



**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: Matt Hart, Town Manager *M.H.*
CC: Maria Capriola, Assistant Town Manager; Curt Vincente, Director of Parks and Recreation; Cherie Trahan, Director of Finance
Date: December 14, 2015
Re: Community Center Fee Recommendations

Subject Matter/Background

The Community Center entered its 13th year of operation this fall. Each year following the original adoption of membership fees, the Town Council has approved a fee schedule upon recommendations from staff and the Recreation Advisory Committee (RAC). The Community Center fee schedule is typically effective for the operating period running from November 1 through October 31. However, this year, if the Town Council approves the recommendations, the new rates would become effective on January 1, 2016.

As we have done in the past, in order to remain competitive we will also offer incentives (promotions and specials) throughout the year to attract new members. In addition, we would offer existing members an opportunity to renew before the new rates are applied.

RAC had a general discussion at its July 22, 2015 meeting and conducted a more formal review of the current recommendation at the committee's meeting on October 28, 2015. RAC unanimously endorsed staff's recommendations.

Mansfield Community Center Fees – Year Thirteen

History – Last year, on the recommendation of staff and RAC, the Town Council approved: an elimination of the non-resident family additional member fee; an across the board 5% increase in rates; some minor adjustments to the fitness flex fees; and minor increases in the safe graduation fees. The Parks and Recreation Fund finished last fiscal year with a loss of \$72,580 in fund balance largely due to the changes in the Fee Waiver program, which occurred after the fiscal year 2014-15 budget was established. The fund balance entering the current fiscal year is at \$89,842 (see attachment 1).

Recommendations – *After reviewing the results of changes made last year, both staff and RAC recommend another across the board 5% increase in rates and*

adjustments to the daily admission fees. These recommendations are detailed below:

Membership Fee Increase - After our initial Community Center Membership rates were adopted in 2003, we had planned to increase rates incrementally each year to keep pace with inflation and typical expenditure increases rather than increase by a larger amount every two to five years. Under normal economic conditions, a nominal percentage increase of three to five percent could typically yield an additional \$24,200 to \$53,400 in revenue. However, as a result of the recent recession, Community Center membership fees were frozen for seven years from 2006-2013 (see attachment 2 - membership fees chart). During this time, staff worked hard to keep expenditures in check, while continuing to offer a high level of service. This was successful in most of those seven years, with the Parks and Recreation Fund seeing gradual increases in fund balance until last fiscal year.

Cost containment efforts could only go so far and after a seven-year freeze in rates, the Town increased membership fees by 5% last year. Payroll costs for part-time staff and full-time staff, the most significant expenditure within the Parks and Recreation Fund, have increased gradually over the years. Especially significant is the ongoing impact of Connecticut's minimum wage increases, which affected our part-time/seasonal staff pay scales and the rising cost of employee health insurance. Staff and RAC feel strongly that because increases were delayed for seven years (2006-13), another 5% increase is justifiable and will result in positive revenue for the Parks and Recreation Fund. Community Center membership fees are comparable to market rate when compared to like facilities, understating that exact facility amenities and services vary. We do anticipate that at least 50% of the existing membership will take advantage of a marketing effort for membership renewal before new rates are applied. Assuming 50% in new memberships over the course of the year as an average turn-over, approximately \$22,250 in additional revenue could be realized.

Daily Admission Fees – The daily admission fees have not been changed since the opening of the Community Center in 2003. As shown in the attachment, the recommendation is to raise all daily admission fees by \$1. Based upon average daily admissions in recent years, this fee increase would yield approximately \$3,000 in new revenues.

Financial Impact

As explained above, the recommended fees are expected to result in positive revenue to help sustain the Parks and Recreation Fund. The proposed fee schedule is consistent with rates charged by comparable facilities.

Recommendation

Staff recommends that the Town Council approve the attached membership fee schedule set out in Attachment 3.

If the Council concurs with these recommendations, the following motion would be in order:

Move, to approve the Community Center Fee Schedule effective for January 1, 2016, which proposal is attached to and made a part of this record.

Attachments

- 1) Parks and Recreation Fund Balance
- 2) Community Center Annual Membership Fees and Membership Totals
- 3) Community Center Fee Recommendations - year thirteen
- 4) Area Facility Pricing Comparison

Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2015
(with comparative totals for June 30, 2014)

	Budget 2014/15	2015	2014
Revenues			
Membership Fees	\$ 876,000	\$ 809,078	\$ 776,364
Program Fees	752,730	729,970	727,431
Fee Waivers	125,000	64,197	134,646
Daily Admission Fees	55,500	55,353	57,455
Rent - Facilities/Parties	27,300	37,075	35,993
Employee Wellness	20,160	16,473	18,000
Rent - E.O. Smith	16,880	16,875	11,100
Charge for Services	10,000	16,555	10,540
Contributions	4,000	6,831	2,708
Sale of Merchandise	3,000	3,359	4,081
Sale of Food	3,400	2,728	2,434
Other	4,400	6,229	4,436
Total Revenues	<u>1,898,370</u>	<u>1,764,723</u>	<u>1,785,188</u>
Operating Transfers			
General Fund - Recreation Administrative	325,430	325,430	317,000
General Fund - Community Programs	75,000	75,000	75,000
General Fund - Summer Challenge	5,000	5,000	-
Board of Education - Summer Challenge		2,000	-
CNR Fund - Bicent. Pond	25,000	25,000	25,000
CNR Fund - Teen Center	25,000	25,000	25,000
Total Operating Transfers	<u>455,430</u>	<u>457,430</u>	<u>442,000</u>
Total Rev & Oper Transfers	<u>2,353,800</u>	<u>2,222,153</u>	<u>2,227,188</u>
Expenditures			
Salaries & Wages	1,381,300	1,334,150	1,315,637
Benefits	261,180	256,501	246,252
Professional & Technical	148,290	182,781	152,811
Purchased Property Services	33,700	39,441	21,230
Repairs & Maintenance	34,000	25,386	33,591
Other Purchased Services/Rentals	120,850	108,534	106,507
Other Supplies	50,540	50,738	46,589
Energy	165,000	165,000	144,000
Building Supplies	49,400	29,298	42,081
Recreation Supplies	56,800	59,275	54,686
Equipment	46,830	43,631	57,508
Total Expenditures	<u>2,347,890</u>	<u>2,294,733</u>	<u>2,220,892</u>
Excess (Deficiency) of Revenues	5,910	(72,580)	6,296
Fund Balance, July 1	<u>162,422</u>	<u>162,422</u>	<u>156,126</u>
Fund Balance, Jun 30	<u>\$ 168,332</u>	<u>\$ 89,842</u>	<u>\$ 162,422</u>

Annual Membership Fees and Membership Totals
Open thru 9/1/15

	5/15/2003 Inaugural	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	\$ Change from 2003 to 9/1/15	Proposed Rates	\$ Change from 2003 to Proposed 2016	
Resident Family - Base	\$ 450.00	\$ 500.00	\$ 525.00	\$ 550.00	\$ 575.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 590.00	\$ 619.50	\$ 169.50	\$ 650.50	\$ 200.50	
Non-Resident Family - Base	\$ 517.50	\$ 575.00	\$ 605.00	\$ 635.00	\$ 665.00	\$ 685.00	\$ 685.00	\$ 685.00	\$ 685.00	\$ 685.00	\$ 685.00	\$ 685.00	\$ 719.25	\$ 201.75	\$ 755.25	\$ 237.75	
Ashford/Wilmington Family			\$ 570.00	\$ 600.00	\$ 630.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 682.50	\$ 112.50	\$ 716.75	\$ 146.75
Add Family Member	\$ 20.00	\$ 20.00	\$ 25.00	\$ 25.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ -	\$ (20.00)	\$ -	\$ -	
Resident Individual	\$ 247.50	\$ 275.00	\$ 290.00	\$ 305.00	\$ 320.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 346.50	\$ 99.00	\$ 363.75	\$ 116.25	
Non-Resident Individual	\$ 292.50	\$ 325.00	\$ 340.00	\$ 360.00	\$ 380.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 409.50	\$ 117.00	\$ 430.00	\$ 137.50	
Ashford/Wilmington Individual			\$ 315.00	\$ 330.00	\$ 345.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 372.75	\$ 57.75	\$ 391.50	\$ 76.50
Resident Adult/Child			\$ 315.00	\$ 330.00	\$ 345.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 355.00	\$ 372.75	\$ 57.75	\$ 391.50	\$ 76.50
Non-Resident Adult/Child			\$ 365.00	\$ 385.00	\$ 405.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 420.00	\$ 441.00	\$ 76.00	\$ 463.00	\$ 98.00
Ashford/Wilmington Adult/Child			\$ 340.00	\$ 360.00	\$ 380.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 409.50	\$ 69.50	\$ 430.00	\$ 90.00

% Fee Change over Time

	5/15/2003 Inaugural	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% Change 2003 to 9/1/15	% Change from 2003 to Proposed 2016
Resident Family - Base	10.00%	4.76%	4.55%	4.35%	2.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	27.36%	30.82%
Non-Resident Family - Base	10.00%	4.96%	4.72%	4.51%	2.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	28.05%	31.48%
Ashford/Wilmington Family			5.00%	4.76%	3.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	100.00%	20.47%
Add Family Member	0.00%	20.00%	0.00%	16.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-100.00%	0.00%		
Resident Individual	10.00%	5.17%	4.92%	4.69%	3.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	28.57%	31.96%
Non-Resident Individual	10.00%	4.41%	5.56%	5.26%	2.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	28.57%	31.98%
Ashford/Wilmington Individual			4.55%	4.35%	2.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	15.49%	19.54%
Resident Adult/Child			4.55%	4.35%	2.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	15.49%	19.54%
Non-Resident Adult/Child			5.19%	4.94%	3.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	17.23%	21.17%
Ashford/Wilmington Adult/Child			5.56%	5.26%	2.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	16.97%	20.93%

Total Memberships (Year Average)

	5/15/2003 Inaugural	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	# Change from 2003 to 9/1/15
Resident Family - Base	819	717	603	547	547	539	555	540	519	526	538	547	547	{272}
Non-Resident Family - Base	377	278	209	217	191	188	175	165	145	151	138	138	138	{239}
Ashford/Wilmington Family	137	132	101	96	95	84	83	79	74	73	60	60	60	{79}
Resident Individual	472	407	322	301	325	346	385	356	370	402	387	387	393	{79}
Non-Resident Individual	316	275	182	190	179	228	222	204	220	223	236	236	236	{80}
Ashford/Wilmington Individual	89	103	80	75	76	66	74	86	87	86	87	87	91	2
Resident Adult/Child	21	56	74	72	65	76	81	70	83	85	85	85	89	68
Non-Resident Adult/Child	15	44	28	44	41	43	40	37	30	25	23	22	21	6
Ashford/Wilmington Adult/Child	9	21	19	23	19	13	18	19	19	19	19	19	18	9
**TOTAL	2255	2033	1618	1565	1538	1583	1633	1556	1547	1590	1576	1576	1576	{2,255}

% Membership Change From Year to Year

	5/15/2003 Inaugural	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Total change from open to 9/1/15
Resident Family - Base			-12%	-16%	-9%	0%	-1%	3%	-3%	-4%	1%	2%	2%	-33.21%
Non-Resident Family - Base			-26%	-25%	4%	-12%	-2%	-7%	-6%	-12%	4%	-9%	0%	-63.40%
Ashford/Wilmington Family			-4%	-23%	-5%	-1%	-12%	-1%	-5%	-6%	-1%	-18%	-3%	-57.66%
Resident Individual			-14%	-21%	-7%	8%	6%	11%	-8%	4%	9%	-4%	2%	-16.74%
Non-Resident Individual			-13%	-34%	4%	-6%	27%	-3%	-8%	8%	1%	6%	0%	-25.32%
Ashford/Wilmington Individual			16%	-22%	-6%	1%	-13%	12%	16%	1%	-1%	1%	5%	2.25%
Resident Adult/Child			167%	32%	-3%	-10%	17%	7%	-14%	19%	2%	0%	5%	323.81%
Non-Resident Adult/Child			193%	-36%	57%	-7%	5%	-7%	-8%	-19%	-17%	-8%	-9%	40.00%
Ashford/Wilmington Adult/Child			133%	-10%	21%	-17%	-32%	38%	6%	0%	0%	16%	-18%	100.00%

Does not include 3-Month, 1-Month or SilverSneakers Memberships

MANSFIELD PARKS and RECREATION DEPARTMENT
Community Center Fee Recommendations
Year Thirteen - Effective January 1, 2016

	# in category prior year on 9/1/14	# in category as of 9/1/15	CURRENT RATES	RECOMMENDED RATES
<u>FAMILY/HOUSEHOLD - Annual</u>				
Resident - Full-use	560	510	619.50	650.50
Resident - Off-Peak	24	22	see note 6 below	see note 6 below
Ashford/Wilmington - Full-use	56	58	682.50	716.75
Ashford/Wilmington - Off-peak	7	5	see note 6 below	see note 6 below
Non-Resident - Full-use	139	148	719.25	755.25
Non-Resident - Off-peak	3	2	see note 6 below	see note 6 below
(includes 2 people, each addl. Person age 17 & under OR FT dependent student 24 & under with proof)	1,822	1,875	0.00	0.00
Additional F/H member age 18 & over, not dependent			0.00	0.00
<u>ADULT/CHILD HOUSEHOLD - Annual</u>				
Resident - Full-use	82	88	372.75	391.50
Resident - Off-Peak	0	0	see note 6 below	see note 6 below
Ashford/Wilmington - Full-use	17	15	409.50	430.00
Ashford/Wilmington - Off-peak	0	0	see note 6 below	see note 6 below
Non-Resident - Full-use	21	23	441.00	463.00
Non-Resident - Off-peak	0	0	see note 6 below	see note 6 below
(includes 1 adult and 1 child under age 14, each add'l child under age 14)	187	186	0.00	0.00
<u>INDIVIDUAL - Annual</u>				
Resident - Full-use	386	366	346.50	363.75
Resident - Off-Peak	29	23	see note 6 below	see note 6 below
Ashford/Wilmington - Full-use	90	88	372.75	391.50
Ashford/Wilmington - Off-peak	4	5	see note 6 below	see note 6 below
Non-Resident - Full-use	231	212	409.50	430.00
Non-Resident - Off-peak	13	9	see note 6 below	see note 6 below

ANNUAL RATE NOTES:

- 1) Above rates are for annual fee paid in full
- 2) A 3% service charge is added for monthly payments
- 3) Rates may vary slightly from time to time for marketing promotions
- 4) Proof of address/household of residence required for all members age 18 and older
- 5) Full year commitment required. Refunds or Cancellations offered only in extenuating circumstances
- 6) Off-Peak rates will be maintained for existing members who continue, but is no longer available for new members (10/1/08)

MANSFIELD PARKS and RECREATION DEPARTMENT
Community Center Fee Recommendations
Year Thirteen - Effective January 1, 2016

	# in category prior year on 9/1/14	# in category as of 9/1/15	CURRENT RATES	RECOMMENDED RATES
<u>FAMILY/HOUSEHOLD - 3 Month Option</u>				
Resident - Full-use	47	44	204.75	215.00
Resident - Off-Peak	0	0	see note 6 below	see note 6 below
Ashford/Wilmington - Full-use	5	10	225.75	237.00
Ashford/Wilmington - Off-peak	0	0	see note 6 below	see note 6 below
Non-Resident - Full-use	22	27	236.25	248.00
Non-Resident - Off-peak	0	0	see note 6 below	see note 6 below
(includes 2 people, each addl. Person, age 17 & under OR FT dependent student 24 & under with proof additional F/H member age 18 & over, not dependent	176	232	0.00	0.00
			0.00	0.00
<u>ADULT/CHILD HOUSEHOLD - 3 Month Option</u>				
Resident - Full-use	9	10	126.00	132.25
Resident - Off-Peak	0	0	see note 6 below	see note 6 below
Ashford/Wilmington - Full-use	10	7	136.50	143.25
Ashford/Wilmington - Off-peak	0	0	see note 6 below	see note 6 below
Non-Resident - Full-use	8	5	147.00	154.25
Non-Resident - Off-peak	0	0	see note 6 below	see note 6 below
(includes 1 adult and 1 child under age 14, each add'l child under age 14)	34	30	0.00	0.00
<u>INDIVIDUAL - Three Month Option</u>				
Resident - Full-use	52	54	115.50	121.25
Resident - Off-Peak	0	0	see note 6 below	see note 6 below
Ashford/Wilmington - Full-use	16	10	126.00	132.25
Ashford/Wilmington - Off-peak	0	0	see note 6 below	see note 6 below
Non-Resident - Full-use	35	35	136.50	143.25
Non-Resident - Off-peak	0	0	see note 6 below	see note 6 below

THREE MONTH OPTION NOTES:

- 1) Above rates must be paid in full
- 2) No refunds or cancellations for any reason
- 3) Proof of address/household of residence required for all members age 18 and older
- 4) Rates may vary slightly from time to time for marketing promotions
- 5) Off-Peak rates will be maintained for existing members who continue, but will no longer be available for new members

MANSFIELD PARKS and RECREATION DEPARTMENT
Community Center Fee Recommendations
Year Thirteen - Effective January 1, 2016

	# in category prior year on 9/1/14	# in category as of 9/1/15	CURRENT RATES	RECOMMENDED RATES
<u>INDIVIDUAL ONLY - One Month Option</u>				
Resident	2	4	52.50	55.00
Ashford/Wilmington	1	1	57.75	60.75
Non-Resident	2	2	63.00	66.25

ONE MONTH OPTION NOTES:

- 1) Above rates must be paid in full
- 2) Conversion to annual membership will be pro-rated only within the month
- 3) No refunds or cancellations for any reason
- 4) Proof of address/household of residence required for all members age 18 and older
- 5) Rates may vary slightly from time to time for marketing promotions

SILVER SNEAKERS

123

295

Free

Free

NOTES:

- 1) qualified by participants insurance carrier
- 2) MCC is reimbursed per visit

Total Memberships - all categories (as of 9/1/14 & 15)
 Total Members - all categories (as of 9/1/14 & 15)

1,994	2,078
4,227	4,436

MANSFIELD PARKS and RECREATION DEPARTMENT
Community Center Fee Recommendations
Year Thirteen - Effective January 1, 2016

	<u>CURRENT RATES</u>	<u>RECOMMENDED RATES</u>
DAILY ADMISSION		
Resident - Infant/Toddler (under age 3)	1.00	2.00
Resident - Youth (ages 3-17)	5.00	6.00
Resident - Adult (ages 18-61)	9.00	10.00
Resident - Senior Citizens (ages 62+)	7.00	8.00
Ashford/Willington - Infant/Toddler (under age 3)	2.00	3.00
Ashford/Willington - Youth (ages 3-17)	6.00	7.00
Ashford/Willington - Adult (ages 18-61)	10.00	11.00
Ashford/Willington - Senior Citizens (ages 62+)	8.00	9.00
Non-Resident - Infant/Toddler (under age 3)	3.00	4.00
Non-Resident - Youth (ages 3-17)	7.00	8.00
Non-Resident - Adult (ages 18-61)	11.00	12.00
Non-Resident - Senior Citizens (ages 62+)	9.00	10.00
Discount Book of 10 visits	10 % discount res. rate above	10 % discount res. rate above
Guest Pass (with member)		
<u>TEEN CENTER</u>	FREE	FREE
<u>MISCELLANEOUS</u>		
Insufficient Fund Fee	25.00	25.00
Freeze Fee (3 month) removed 11/1/13	0.00	0.00
Fitness Flex Standard Program Package 75 visit	250.00	*
Fitness Flex Standard Program Package 25 visit	105.00	*
Fitness Flex Standard Program Package 15 visit	60.00	*
Fitness Flex Plus Program Package 75 visit	288.00	*
Fitness Flex Plus Program Package 25 visit	121.00	*
Fitness Flex Plus Program Package 15 visit	69.00	*
Enrollment Fee - Annual	35.00	35.00
Enrollment Fee - Three month Option	35.00	35.00
Enrollment Fee - One Month Option	15.00	15.00
Credit Card Convenience Fee (online only)	3% per transaction	3% per transaction
<u>FACILITY RENTAL RATES</u>		
See attached party rental forms		
Safe Graduation - Out of Town Schools	20/person	20/person
Safe Graduation - E.O. Smith (50% discount)	10/person	10/person



Mansfield Community Center
Area Facility Pricing Comparison (As of September 30, 2015)

Facility	Amenities	Enrollment Fee	Rates	Annual Amount
Cardio Express (Mansfield, Tolland and other locations)	Cardio Equipment, Strength Equipment, 5 Types of Drop-In Group Training Classes, Tanning	\$1 down/\$19.99 month* 12 month contract \$9 down/\$9.99 & \$14.99/ month*	<ul style="list-style-type: none"> \$1 down/\$19.99 month* 12 month contract no tanning \$9 down/\$9.99 month* 12 month contract \$9 down/\$14.99 month* No contract *All subject to one time \$20 processing fee and \$39 annual maintenance fee	X-Zone \$318.93* Express \$199.81 w/contract* Express \$263.62 no contract*
Coventry Fitness	Cardio Equipment, Strength Equipment	One time fee \$49.95* for no commitment \$0* down for 12 month contract. \$0 down for students	Regular members \$29.95* a month Student membership 3 months \$75, OR school year valid till 5/31/13 \$200	\$359.40
CrossFit (Storrs)	Personal Training, Group Classes Strength Training, Plyometric Equipment	3 Mandatory "On Ramp Classes" for any plan \$132.94	Unlimited Classes Military/Police/Fire/EMS – \$129 month Full Time Student – \$129 month 1 Year Contract – \$139 month 6 Month Contract – \$149 month Kids Under 16 - \$99 month	1 Year Pay in. Full – \$1,500 (2 1/2 Mo. free)
Super Future Fitness (North Windham)	Cardio Equipment, Strength Equipment, 12 Types of Fitness Classes, Babysitting, Tanning, Sauna	\$19.95 down/\$19.95 month for 1 year \$49.95 down/\$10 month, \$39.95 annual fee. No contract	<ul style="list-style-type: none"> All inclusive 1 yr contract: \$1 down, \$19.95/mo, \$39.95 annual fee Express membership no contract. Gym only. \$9.95 down, \$9.95/mo, \$39.95 annual fee Students \$1 down, \$24.95/mo, \$39.95 annual fee no contract 1 Month (30 Days) No Contract for NEW members ALL inclusive 	•\$299.30 •\$169.30 •\$340.35 •\$5
Facility	Amenities	Enrollment Fee	Rates	Annual Amount



Mansfield Community Center
Area Facility Pricing Comparison (As of September 30, 2015)

UConn Recreation Center	Cardio Equipment, Strength Equipment, Lap Pool, Group Exercise. Indoor Track, Basketball, Volleyball & Badminton Courts, Racquetball, Climbing Center	None	<ul style="list-style-type: none"> • Faculty and Staff (retired F/S) of UConn, Student affiliate, Medical & Law, Alumni \$25/month • Community Member \$35/month • FT Student 	<ul style="list-style-type: none"> • \$300.00 • \$420.00 • \$0.00
Star Hill Family Athletic Center	Cardio and Strength Equipment, Indoor Lap Pool, Group Exercise, Indoor Track, Athletic Dome with turf fields basketball and volleyball courts, child care, cafe	\$99	<ul style="list-style-type: none"> • Individual \$58/month • Couple \$71/month • Family \$83/month <p>*All memberships are inclusive of fitness classes and child care.</p>	<ul style="list-style-type: none"> • \$690 • \$852 • \$999
Power Shack Willington	Strength Equipment		<ul style="list-style-type: none"> • Student Membership: \$69/month • Individual Membership: \$119/month • Family Membership: \$99/person/month 	<ul style="list-style-type: none"> • \$828 • \$1,428 • \$2,376 (2ppl)
Mansfield Community Center	Cardio & Strength Equip., Indoor Walking/Jogging Track, Lap Pool, Therapy Pool, Gymnasium, Child Care, Over 60 Fitness Classes, Family Fun Nights & Activities, Teen Center, Parent-Tot Open Gym, Community Room, Ping Pong, Adult Futsal, Basketball & Volleyball	\$35	<ul style="list-style-type: none"> • Individual: Res:\$29.74, A/W: \$31.99, NR:\$35.15 • Adult/Child: Res:\$31.99, A/W:\$35.15, NR:\$37.85 • Family: Res:\$53.17, A/W:\$58.58, NR:\$61.74 	<ul style="list-style-type: none"> • \$346.50,\$372.75,\$409.50 • \$372.75,\$409.50,\$441 • \$619.50,\$682.50,\$719.25



**TOWN OF MANSFIELD
POLICY MEMORANDUM**

To: All Town Employees
From: Matthew W. Hart, Town Manager
Date: December XX, 2015
Subject: Fraud Policy

I. Purpose

The Town of Mansfield recognizes the importance of protecting the organization, its taxpayers, its employees and its assets against financial risks, operational breaches and unethical activities. Therefore, the Town will clearly communicate the fraud prevention policy to both internal and external customers, vendors and employees.

The impact of misconduct and dishonesty may include:

- The actual financial loss incurred
- Damage to the reputation of our City and our employees
- Negative publicity
- The cost of investigation
- Loss of employees
- Loss of public confidence
- Damaged relationships with our contractors and suppliers
- Litigation

Our goal is to establish and maintain an environment of ethics and honesty for our employees, our citizens, our suppliers and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee and manager every day.

Mansfield is committed to the deterrence, detection and correction of misconduct and dishonesty. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal, where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

II. Zero Tolerance Policy

The Town of Mansfield has adopted a zero tolerance policy regarding fraud. No employee of the Town shall remove any Town of Mansfield assets from the property, misuse any Town assets for one's personal gain, or willfully misappropriate any Town of Mansfield asset. Any evidence supporting fraud, theft or embezzlement of Town of Mansfield assets and equipment may be subject to the following actions including but not limited to: suspension, termination, restitution and criminal charges. Any Town of Mansfield employee who is aware of fraud being committed against the Town by anyone shall immediately report such activity to any one of the following people:

- Your supervisor or manager; or
- The Assistant Town Manager; or
- The Town Manager

III. Effective Date

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

IV. Prohibited Acts

Fraud is defined as an intentional deception, misappropriation of resources or the manipulation of data to the advantage or disadvantage of a person or entity. Some examples of fraud include:

- Falsification of expenses and invoices
- Authorizing or receiving compensation for goods not received or services not performed
- Theft of cash or fixed assets
- Alteration or falsification of records
- Failure to account for monies collected
- Knowingly providing false information on job applications
- Authorizing or receiving compensation for hours not worked
- Embezzlement, bribery or conspiracy

V. Reporting of Fraud

- Employees shall read and understand this policy. Additionally, suspected or known fraudulent acts by employees shall be reported to their respective Department Head. If the employee has reason to believe that their Department Head may be involved, the employee shall notify the Assistant Town Manager or Town Manager directly.
- Supervisors shall a) communicate the provisions of this policy to all staff; b) take no action without consulting the Department Head; c) recommend appropriate disciplinary action when there is evidence of wrong-doing; and d) if any form of discipline is recommended, consult with the Assistant Town Manager.
- Department Heads shall communicate any suspected or known fraudulent act to the Assistant Town Manager. The Assistant Town Manager will notify the Town Manager of each reported incident and keep the Town Manager abreast of the investigation. Should a report of suspected fraud be made against the Town Manager, the Assistant Town Manager will notify the Mayor of each reported incident.
- All participants in the fraud investigation shall keep the details and results of the investigation confidential.
- Any employee reporting an act of fraud, or assisting, testifying or participating in a fraud investigation, acting in accordance with the requirement of this policy, shall not be subject to any adverse employment action unless it is determined the employee is culpable for such action and/or made an allegation knowing it was false. Examples of adverse employment action include, but are not limited to, discipline, suspension, threatening to discipline or suspend, coercion, acts of intimidation and firing.

VI. False Allegations

False allegations of suspected fraud with the intent to disrupt or cause harm to another may be subject to disciplinary action up to and including termination of employment.

VII. Deterring Fraud and Corruption

The Town has established internal controls, policies and procedures in an effort to deter, prevent and detect fraud and corruption. Preferred candidates are subject to background investigations that may

include but are not limited to criminal background check(s) pursuant to Chapter 7.2 of the Town's Personnel Rules. *Criminal* background checks are conducted on all preferred candidates for positions that collect money or have access to the Town's bank accounts, work with children, work with the frail/elderly, work in code enforcement, and public safety positions.

All vendors, contractors and suppliers must be active, in good standing and authorized to transact business in the Town of Mansfield. Vendors, contractors, and suppliers may be subject to screening, including verification of the individual or company's status as a debarred party.

When necessary, contractual agreements with the Town may contain a provision prohibiting fraudulent or corruptive acts and will include information about reporting fraud and corruption.

Town employees will periodically receive ethics, fraud and corruption awareness training. New employees will receive notification of this policy and the Town's Ethics Code dated May 29, 2012 and as may be amended from time to time, as part of their new hire intake.

VIII. Corrective Action

Final determination regarding action against an employee, vendor, recipient or other person found to have committed fraud or corruption will be made by the Town Manager.

Offenders at all levels of the Town will be treated in a similar manner regardless of their position or years of service with the Town. Determinations will be made based on a finding of facts in each case, actual or potential damage to the Town, cooperation by the offender and legal requirements.

Depending on the seriousness of the offense and the facts of each individual case, action against an employee can range from written reprimand and a probationary period to legal action-either civil or criminal. In all cases, involving monetary losses to the Town, the Town will pursue recovery of losses.



TOWN OF MANSFIELD
POLICY MEMORANDUM

To: All Town Employees
From: Matthew W. Hart, Town Manager
Date: December XX, 2015
Subject: Whistleblower Policy

I. Purpose

The Town of Mansfield is committed to providing a safe workplace with high standards of business and personal ethics in the conduct of their duties and responsibilities. It is the policy of the Town of Mansfield that employees and public officials shall be required to report verbally or in writing to their supervisor, department head, Assistant Town Manager, or Town Manager, evidence of activity by an employee or public official as it relates to their official duties as a Town of Mansfield employee or official, on or off duty, constituting:

- Illegal activity that is a violation of local, state or federal law, rule or regulation
- Fraud
- Theft
- Malfeasance or misfeasance of state, federal or local resources, such as but not limited to misuse of Town equipment or time;
- Substantial and specific danger to the public health and safety;
- Gross mismanagement, gross waste of monies, or gross abuse of authority as it relates to their official duties as a Town of Mansfield employee or public official;
- A violation of the Town's Ethics Code dated May 29, 2012, as it may be amended from time to time.
- A violation of any of the Town's policies as they may be amended from time to time.

Further, it is the policy of the Town of Mansfield that employees and public officials should be free of intimidation or harassment when reporting to management about matters of public concern, including participation in investigatory proceedings related to alleged inappropriate or illegal conduct of an employee or public official. This Policy is intended to encourage and enable employees and public officials to raise serious concerns with the Town.

II. Effective Date

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

III. Applicability

This policy is applicable to employees and public officials of the Town of Mansfield. "Employees" and "public officials" are defined in the Town's Ethics Ordinance dated May 29, 2012, as it may be amended from time to time.

IV. Definition of Whistleblower

A whistleblower, as defined by this Policy, is an employee or public official of the Town of Mansfield who, in good faith, reports alleged inappropriate or illegal conduct of an employee or public official as it relates to their official duties for the Town of Mansfield, as stated in Section I, *Purpose*, of this Policy.

The whistleblower, unless that person is an assistant department head, department head, Assistant Town Manager, or Town Manager, has neither the authority, nor the responsibility, for investigating any questionable activity or for determining fault or corrective measures.

Anyone reporting a violation must act in good faith, and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred.

V. Reporting Procedure

If an employee or public official reasonably believes to have evidence of inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy, they are required to report that conduct to any one of the following people:

- Their supervisor or manager; or
- Their Department Head; or
- The Assistant Town Manager or Town Manager;
- Or in the case of an Ethics Code violation, the Town's Ethics Board.

Any supervisor, manager, or department head who receives a report about alleged inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy must immediately report it to the Town Manager or Assistant Town Manager.

Ignoring inappropriate or illegal conduct is not acceptable and failure to report such conduct as stated in Section I, *Purpose*, of this Policy may subject the employee or public official to disciplinary action.

VI. Investigating Information

The Town's policy is to take all reports of alleged inappropriate or illegal conduct seriously. All reports will be investigated promptly, impartially and discreetly. Once a complaint is received, an investigation will be undertaken immediately and all necessary steps taken to resolve the problem. Employees and public officials have a duty and are obligated to participate in investigations when asked. Investigation of such matters will usually entail conferring with involved parties and any named or apparent witnesses. Where investigation confirms that inappropriate or illegal conduct has occurred, the Town will promptly take corrective action. Discipline up to and including discharge from Town service, banning from Town facilities or property, or legal action may be implemented by the Town after the respondent to a complaint has had a chance to present his side of the case, and to rebut the claims made against him or her. In all cases every effort will be made to ensure that the principles of due process of law are afforded to every respondent. In this context, depending on the circumstances, due process includes, but is not limited to, the right to sufficient notice of the claims against the respondent, the right to counsel paid for by the respondent and the opportunity to rebut the allegations of the complaint in the presence of a fair and impartial decision maker.

Any reports received by the Town of alleged inappropriate or illegal conduct of a Mansfield Board of Education employee or public official will be referred to the Mansfield Board of Education Superintendent.

VII. Confidentiality

Confidentiality and anonymity can't be guaranteed to employees and public officials who have made a report of alleged inappropriate or illegal conduct, nor to individuals participating in investigatory proceedings related to the alleged misconduct. However, matters will be handled as discreetly and respectfully as possible. Certain documentation related to the report or investigatory proceedings may be subject to disclosure in accordance with the Freedom of Information Act. Only documents or information required to be disclosed by state or federal law will be released to the requesting individual, agency, or other entity. Documentation will remain on file as required by state records retention requirements, after which time they may be destroyed once approval has been received from the State Records Administrator.

VIII. No Retaliation

The Town strictly forbids retaliation against employees who: meet the definition of "whistleblower" as defined in Section IV of this Policy; whom report alleged inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy; or whom participate in internal or external investigations related to reports of alleged inappropriate or illegal conduct as stated in Section I, *Purpose*, of this Policy. The Town will not engage in any such retaliation nor will it permit employees or public officials to do so. The Town will not tolerate retaliatory citizen behavior/actions towards employees or public officials whom have reported alleged inappropriate or illegal conduct or participated in a related investigation. All employees and public officials shall report all instances of retaliation to one of the individuals listed in Section V of this policy.

IX. Resolution

When the investigation is complete, the employee or public official who initiated the report will be informed, to the extent appropriate and allowable by law, of the results of the investigation. If it is determined that inappropriate or illegal conduct has occurred, the Town will act promptly to correct or eliminate the offending or illegal conduct, and if appropriate, will impose disciplinary action, up to and including termination.

X. False Reports

Disciplinary action up to and including termination may be imposed if the Town determines that a false report was made under this Policy.

MEMORANDUM

TO: TOWN OF MANSFIELD – FINANCE COMMITTEE
FROM: JEFF ZIPLOW AND SAM WEIL
SUBJECT: MANSFIELD FINANCE DEPARTMENT – FINANCIAL OPERATIONAL CONTROLS ASSESSMENT – PHASE II TESTING
DATE: DECEMBER 11, 2015
CC: CHERIE TRAHAN, AMY MERIWEATHER

During our initial assessment (Phase I –February 2015) of Mansfield’s financial controls, BlumShapiro identified 36 controls that required testing. The BlumShapiro project team tested these 36 controls and delivered a comprehensive report outlining which controls passed, failed or were not available to test. This information provided a detailed assessment of the effectiveness of controls currently in place within Mansfield’s Finance Department.

The Phase I test results were as follow:

- Pass – 22 Controls
- Fail – 10 Controls
- Not Tested – 4 Controls
- **Total – 36 Controls**

The project team conducted Phase II testing on November 9th, 2015. This included all controls that failed or were not tested during Phase I (14 Controls).

Please note: BlumShapiro made several process and control recommendations for the Mansfield Finance Department to implement prior to Phase II testing. Therefore, some test procedures were modified to accommodate these new process and control recommendations. These recommendations were also reflected in the updated Accounting Policies & Procedures Manual.

Based on our assessment of the 14 controls tested, BlumShapiro confirmed that all controls successfully passed with no failures. The Phase II test results were as follow:

- Pass – 14 Controls
- Fail – 0 Controls
- Not Tested – 0 Controls
- **Total – 14 Controls**

Please see the attached Phase II testing forms for more detail.

Although no control exceptions were identified, BlumShapiro did note (and the Finance Department also recognizes) that some Departments are not completing a Purchase Order in a timely manner (Receipt of an invoice comes in prior to or at the same time of a Purchase Order). The Mansfield Finance Department is working with the appropriate Departments to correct this situation.



Town of Mansfield
Financial and Operational Controls - Phase II Testing Procedures and Results
November 2015

Control Area:	Capital Assets	Control Document(s):	Fixed Asset Procedures	Control Date:	8/19/2013
Control Subject:	Fixed Asset Management	Updated Accounting Manual Page Number:	35-36	Entity(s):	Town, BOE & Region 19

Control: 7 Current policies and procedures outline what qualifies as a fixed asset, who is responsible for maintaining fixed assets, and how to dispose of fixed assets. **Risk Impact:** *Medium*

Risk Probability: *Medium*

Control Frequency: Continuous **Sample Size:** 16

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Procedure: Test that fixed assets meet qualification guidelines and are properly maintained and recorded.

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Test	Result	Auditor	Pass	Fail
Confirm that the Accounting Manager and Accountant have a system for maintaining fixed asset records and for posting changes to the general ledger. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	Per discussion with the Accounting Manager, all Town, BOE, Region 19, EHHD and Town Management Service Fund fixed assets are reviewed by the Accounting Manager on an annual basis. The project team received the 2014 fixed asset reports from the Sage system and noted the Accounting Manager's signature and date. All fixed asset changes are recorded to the general ledger by the Accountant. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that fixed assets in the FMS meet the qualification guidelines outlined in the Fixed Asset Procedures document. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	The project team sampled 26 fixed assets on file between all Town entities and confirmed they adhered to the qualification guidelines outlined in the Fixed Asset Procedures document. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that fixed asset disposals have an accompanying disposal form with appropriate signatures.	There were 16 fixed assets disposals (4 Region 19 and 12 Town disposals) from July 1st to October 31st. BlumShapiro received copies of the corresponding Fixed Asset Disposal forms and confirmed that the appropriate request and approval signatures were present. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>



Town of Mansfield
Financial and Operational Controls - Phase II Testing Procedures and Results
November 2015

Control Area:	Cash Management	Control Document(s):	Petty Cash Procedures	Control Date:	N/A
Control Subject:	Petty Cash	Updated Accounting Manual Page Number:	18	Entity(s):	Town, BOE & Region 19

Control: 9 The Town enforces withdrawal limits and approval controls to actively manage petty cash accounts.

Risk Impact: High

Risk Probability: High

Control Frequency: As-Needed

Sample Size: 2

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Procedure: Test that granted petty cash withdrawals do not exceed the enforced withdrawal limit and have appropriate approval prior to withdrawal.

Test	Result	Auditor	Pass	Fail
Confirm that individual petty cash withdrawals do not exceed \$100. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	BlumShapiro elected to sample all petty cash withdrawals for the months of August and October. Upon review of the supporting documentation and reimbursement vouchers, BlumShapiro noted that no single withdrawal was over \$100. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that supervisor approval is evident prior to cash advancements. Ensure petty cash administrators do not approve their own reimbursements.	BlumShapiro noted that all petty cash reimbursement requests had supervisor signed approval. The project team also noted that the administrators did not approve their own reimbursements. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
For petty cash reimbursements, confirm that original receipts are provided and submitted during the fiscal year of the purchase.	BlumShapiro noted that original copies of receipts were attached to the reimbursements vouchers for each expensed item. The reimbursement vouchers were all reviewed and signed off on by the petty cash administrators and the Finance Department. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ensure the Petty Cash Administrators compile detailed reports documenting changes to their accounts. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	BlumShapiro reviewed the month-end vouchers for August and October and confirmed administrator and Finance Department review and signed approval were evident. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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Town of Mansfield
Financial and Operational Controls - Phase II Testing Procedures and Results
November 2015

Control Area: Chart of Accounts **Control Document(s):** (Previously) Undocumented

Control Date: N/A

Control Subject: Account Management **Updated Accounting Manual Page Number:** 13

Entity(s): Town

Control: 12 The Finance Director, Accounting Manager and Budget Analyst are the only users in the FMS with the ability to add new accounts to the Chart of Accounts.

Risk Impact: *High*

Risk Probability: *Medium*

Control Frequency: As-Needed

Sample Size: 25

<u>Status</u>		
Pass <input checked="" type="checkbox"/>	Fail <input type="checkbox"/>	Not Tested <input type="checkbox"/>

Procedure: Test that only authorized users have the ability to add new accounts in the FMS.

Test	Result	Auditor	Pass	Fail
Confirm that the Finance Director, Accounting Manager and Budget Analyst are the only users in the FMS with the ability to add new accounts.	Per observation of the Admins user access privileges, BlumShapiro confirmed that only users in the Advanced, System and Support users groups have the ability to add new accounts. BlumShapiro noted that all Advanced users were inactive, all Support users were approved Admins Consultants and that the System users included the Finance Director, Accounting Manager, Budget Analyst and IT Director. According to the updated Accounting Manual, the IT Director is approved to have these access rights. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that requests for new accounts must be sent directly to the Accounting Manager, via email, for review, approval and creation.	BlumShapiro elected to sample 25 new accounts added to the chart of accounts from July 1st to October 31st. Per discussion with the Accounting Manager, all new accounts for a given month are sent to the Accounting Manager for review, and then they are approved in batch by the Finance Director. BlumShapiro received the emails for the months of July, August, September and October and confirmed that they were sent to the Accounting Manager for review, and then to the Finance Director for approval. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>



Town of Mansfield
Financial and Operational Controls - Phase II Testing Procedures and Results
November 2015

Control Area: Financial Management
 System Administration

Control Document(s): (Previously) Undocumented

Control Date: N/A

Control Subject: User Administration

Updated Accounting Manual Page Number: 8

Entity(s): Town

Control: 16 Only authorized employees have administrative rights in the FMS. The Accounting Manager is solely responsible for adding and removing user.

Risk Impact: High

Risk Probability: Medium

Control Frequency: Continuous

Sample Size: 21

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Procedure: Test that only authorized employees have access rights in the FMS to add, remove and modify user settings

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Test	Result	Auditor	Pass	Fail
Confirm that access to administrative rights in the FMS is limited to authorized employees only.	BlumShapiro reviewed the System and Support groups and confirmed all users were either Admins Consultants, approved Finance Department employees, or the IT Director. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the Accounting Manager is responsible for user administration and maintains all email record for adding, modifying and removing user access in the FMS.	BlumShapiro noted that there were 13 new access requests (new hires and active employee modifications) and eight (8) employee terminations that required changes to the FMS between July 1st and October 31st. The project team received copies of the Accounting Manager's approval emails for all but one (1) employee termination. Per discussion with the Accounting Manager, the employee (Andrea Epling) was in an elected position as the Registrar of Voters, and therefore the Accounting Manager knew to remove her from the FMS without the need for a request email. BlumShapiro understands this is a unique circumstance and does not consider it a break down in controls. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that user administration emails come directly from Human Resources.	BlumShapiro reviewed copies of the request emails for the 21 employees and confirmed that all new hires and termination requests came directly from Human Resources. The project team noted that some email requests came from Department Heads for those active employees that required modification to their access rights. Per observation of the updated Accounting Manual, these emails are supposed to come from Department Heads. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 16 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.		<input type="checkbox"/>	<input type="checkbox"/>



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Control Area:	Grant Management	Control Document(s):	(Previously) Undocumented	Control Date:	N/A
Control Subject:	Grant Requests	Updated Accounting Manual Page Number:	34	Entity(s):	Town, BOE and Region 19

Control: 18 The Finance Department must evaluate all applicant requests for grants before any funds can be accepted. **Risk Impact:** *Medium*
Risk Probability: *Medium*

Control Frequency: As-Needed **Sample Size:** 6

Procedure: Test that the Finance Department receives and evaluates detailed information regarding requests for grant funds.

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Test	Result	Auditor	Pass	Fail
Confirm that grant fund applicants provide detailed information to the Finance Department regarding the grants they wish to pursue, including the grant's purpose, the grant's provider and the grant's requirements.	There were 12 new grants approved by the Finance Department between July 1st and October 31st. BlumShapiro elected to sample six (6). The Budget Analyst provided copies of the emails sent to the Finance Director by the grant applicants and BlumShapiro confirmed that each email contained detailed grant information, such as the grant application, funding guidelines or other supplemental information. Conclusion: No exceptions noted.	ssw	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the Budget Analyst performs a cost-benefit analysis as part of the evaluation process.	Per discussion with the Budget Analyst and Finance Director, the sampled grants were either reimbursement grants or continued funding grants that were approved in previous years. Therefore, was no need for a cost-benefit analysis. The Finance Director also noted that a new Finance Department employee (Andrew Howat) has been hired to assist in developing the cost-benefit analysis process for those future grants that will require a cost-benefit analysis. BlumShapiro recommends allowing the Finance Director to determine whether a cost-benefit analysis is required for certain grant funding applications. Conclusion: No exceptions noted.	ssw	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm Finance Director, Town Manager or Superintendent approval before submission of grant applications to the Town Council or Board of Education.	BlumShapiro received copies of the grant applicant emails for the selected sample and confirmed Finance Director approval. Conclusion: No exceptions noted.	ssw	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 18 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.		<input type="checkbox"/>	<input type="checkbox"/>



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Control Area:	Journal Entries	Control Document(s):	(Previously) Undocumented	Control Date:	N/A
Control Subject:	Review Procedures	Updated Accounting Manual Page Number:	7	Entity(s):	Town

Control: 20 All journal entries are reviewed and approved by a supervisor (via email) prior to getting posted to the General Ledger. **Risk Impact:** High
Risk Probability: Medium

Control Frequency: Continuous Sample Size: 30

Procedure: Test that journal entries posted to the General ledger are reviewed and approved prior to posting via email correspondence.

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Test	Result	Auditor	Pass	Fail
For the Accountant's journal entries, confirm that the Accounting Manager reviews and approves them via email.	BlumShapiro elected to sample 30 journal entries (10 from the Accountant, 10 from the Accounting Manager and 10 from the Budget Analyst) between July 1 and October 30. For the Accountant's journal entries, the project team received copies of the Accounting Manager's email approvals for all 10 journal entries. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
For the Accounting Manager's journal entries, confirm the Finance Director reviews and approves them via email.	BlumShapiro elected to sample 30 journal entries (10 from the Accountant, 10 from the Accounting Manager and 10 from the Budget Analyst) between July 1 and October 30. For the Accounting Manager's journal entries, the project team received copies of the Finance Director's email approvals for all 10 journal entries. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
For the Budget Analyst's journal entries, confirm the Finance Director reviews and approves them via email.	BlumShapiro elected to sample 30 journal entries (10 from the Accountant, 10 from the Accounting Manager and 10 from the Budget Analyst) between July 1 and October 30. For the Budget Analyst's journal entries, the project team received copies of the Finance Director's email approvals for all 10 journal entries. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm all approval emails are archived in Journal Entry labeled folders within the Finance Section of the FMS.	Per discussion with the Accounting Manager, BlumShapiro confirmed that all approval emails are archived in Journal Entry labeled folders. Conclusion: No exceptions noted. *TEST NOTE: Some Control 20 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>



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Control Area:	Payroll	Control Document(s):	(Previously) Undocumented	Control Date:	N/A
Control Subject:	Employee Pay Validation	Updated Accounting Manual Page Number:	29	Entity(s):	Town

Control: 22 The Finance Department performs a pay-period estimate to ensure that calculated employee pay is equivalent to what is entered into the FMS. **Risk Impact: High**
Risk Probability: Medium

Control Frequency: Bi-weekly Sample Size: 2

Procedure: Test that pay period estimates are completed for each payroll run.

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Test	Result	Auditor	Pass	Fail
Confirm the Accounting Manager documents, signs and dates the pay period estimate at the end of every payroll run. Confirm that the pay period estimate is validated against the actual payroll totals.	BlumShapiro received copies of the cash control spreadsheets for the 7/1/15 and 10/21/15 pay periods and confirmed a payroll estimate was completed. The documents were signed and dated by the Accounting Manager. Conclusion: No exceptions noted.	ssw	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>



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Control Area:	Purchasing/AP	Control Document(s):	(Previously) Undocumented	Control Date:	N/A
Control Subject:	Purchase Order Processing	Updated Accounting Manual Page Number:	27	Entity(s):	Town, BOE & Region 19

Control: Accounts Payable is responsible for maintaining purchasing records and matching checks against corresponding purchase orders and invoices.

Risk Impact: *High*

23 Cont.

Risk Probability: *High*

Control Frequency: Continuous

Sample Size: 30

<u>Status</u>		
Pass <input checked="" type="checkbox"/>	Fail <input type="checkbox"/>	Not Tested <input type="checkbox"/>

Procedure: Review the purchasing process and confirm the proper procedures for recordkeeping and review are followed.

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Test	Result	Auditor	Pass	Fail
Confirm the Accounting Manager performs a secondary review of checks against corresponding invoices and purchase orders - signature and date required.	BlumShapiro noted that the Accounting Manager's signed and dated approval was evident on each sampled PO. Conclusion: No exception noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the vendor file and purchase order thresholds have been reviewed and are appropriate.	BlumShapiro received a copy of the entire Mansfield vendor file and confirmed with the Accounting Manager that it had been reviewed this quarter. The Accounting Manager signed and dated the review. BlumShapiro recommends that the Accounting Manager review a sample of the vendor file each quarter instead of the entire file. This will help to ensure a more quality review is performed. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Note: Per discussion with the Accounting Manager, some Departments are not following the updated purchasing process and are receiving vendor invoices prior to getting a PO approved. BlumShapiro recommends that the Finance Department continue to monitor those departments and take corrective action as deemed necessary.		<input type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 23 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.		<input type="checkbox"/>	<input type="checkbox"/>



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Control Area:	Purchasing/AP	Control Document(s):	(Previously) Undocumented (Audit Team Risk Assessment Notes)	Control Date:	6/30/2014
Control Subject:	Purchasing Card Expense Reporting	Updated Accounting Manual Page Number:	23-24	Entity(s):	Town, BOE & Region 19

Control: 28 Employees granted P-Cards are required to disclose their monthly spending to the Finance Department. **Risk Impact:** *High*
Risk Probability: *Medium*

Control Frequency: Monthly **Sample Size:** 10

Procedure: Test that cardholders submit evidence of expenditure in order to disclose their spending to the Finance Department.

<u>Status</u>		
Pass <input checked="" type="checkbox"/>	Fail <input type="checkbox"/>	Not Tested <input type="checkbox"/>

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Test	Result	Auditor	Pass	Fail
Ensure that the Finance Department reviews, signs and dates the expense reports prior to creating the journal entry.	BlumShapiro elected to sample 10 p-card holders for the months of July and September. The project team noted that two (2) employees did not have p-card expenses for the month of July and one (1) employee did not have expenses for the month of September. BlumShapiro reviewed each expenses report and confirmed signed and dated review and approval by the Finance Department. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm a completed review of all terminated employees against p-card holders.	BlumShapiro received a list of all current cardholders and confirmed with the Budget Analyst that it had been reviewed to ensure all cardholders were active and approved employees. In addition, the list contained a breakout of each cardholder's prior spending limits against their revised spending limits for the year. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that p-card purchasing limits (monthly and one-time) are reviewed on an annual basis.	BlumShapiro received a list of all current cardholders and confirmed with the Budget Analyst that it had been reviewed to ensure all cardholders were active and approved employees. In addition, the list contained a breakout of each cardholder's prior spending limits against their revised spending limits for the year. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 28 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.		<input type="checkbox"/>	<input type="checkbox"/>



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Control Area:	Student Activity Fund	Control Document(s):	Region 19/Mansfield Board of Education Fiscal Management	Control Date:	10/13/2011
Control Subject:	Fund Management Procedures	Updated Accounting Manual Page Number:	36-37	Entity(s):	Town, BOE & Region 19

Control: 31 The Superintendent's Office and the Finance Department are responsible for overseeing the account. Only authorized employees are allowed to sign account checks. The Superintendent's approval is required for month-end account replenishment.

Risk Impact: High
Risk Probability: High

Control Frequency: Continuous **Sample Size:** 3

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Procedure: Test that the proper controls and approvals are in place to actively manage the Student Activity Fund. Ensure funds are not being disbursed without review and approval. Confirm a monthly account reconciliation is performed.

Test	Result	Auditor	Pass	Fail
Confirm the Student Activity fund is a single signature checking account and only individuals as directed by the Superintendent are authorized to sign the checks. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	Per discussion with the Accounting Manager, Region 19 and Mansfield BOE each have their own Student Activity account. Both accounts are set up as single signature checking accounts. The Accounting Manager confirmed that only individuals assigned by the Superintendent are authorized to sign the checks. BlumShapiro recommends that the Superintendent clearly document individuals who have signing privileges. Conclusion: No exception noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the Finance Department reconciles bank statements, Activity Collection forms, reimbursement vouchers and individual school ledgers on a monthly basis. Confirm school Principals sign the school ledgers and that the two employees signing for the Activity Collection forms are appropriate.	BlumShapiro reviewed the Region 19 and Mansfield Middle School student activities funds for the months of July, August and September (October not yet reconciled). For both accounts, the project team confirmed that the bank statements, school ledgers, copies of disbursement checks and reimbursement vouchers were all reviewed and approved by the Finance Department. Per discussion with the Accounting Manager, the school-side and Finance Department signatures were all appropriate due to job function. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the schools submit a month-end voucher (PO) to replenish the accounts. Sample month-end vouchers and confirm copies of the checks drawn are attached, signed, not written out to "blank", and that the Superintendent approved the voucher.	Per observation of the July, August and September reimbursement vouchers, BlumShapiro noted that copies of the checks on the bank statements were compiled with the POs. All checks drawn were signed and none were written out to "blank". The vouchers were appropriately approved for disbursement. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 31 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.		<input type="checkbox"/>	<input type="checkbox"/>



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Control Area: Athletic Activity Fund	Control Document(s): Region 19/Mansfield Board of Education Fiscal Management	Control Date: 10/13/2011
Control Subject: Fund Management Procedures	Updated Accounting Manual Page Number: 36-37	Entity(s): Town, BOE & Region 19

Control: 32 The Superintendent's Office and the Finance Department are responsible for overseeing the account. Only authorized employees are allowed to sign account checks. The Superintendent's approval is required for month-end account replenishment.

Risk Impact: High

Risk Probability: High

Control Frequency: Continuous

Sample Size: 3

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Procedure: Test that the proper controls and approvals are in place for actively managing the Athletic Activity Fund. Ensure funds are not being disbursed without review and approval. Confirm an account reconciliation is performed.

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Test	Result	Auditor	Pass	Fail
Confirm the Athletic Activity fund is a single signature checking account and only individuals as directed by the Superintendent are authorized to sign the checks. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	Per discussion with the Accounting Manager, Region 19 and Mansfield BOE each have their own Athletic Activity account. Both accounts are set up as single signature checking accounts. The Accounting Manager confirmed that only individuals assigned by the Superintendent are authorized to sign the checks. BlumShapiro recommends that the Superintendent clearly document individuals who have signing privileges. Conclusion: No exception noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the Finance Department reconciles bank statements, Activity Collection forms, reimbursement vouchers and individual school ledgers on a monthly basis. Confirm school Principals sign the school ledgers and that the two employees signing for the Activity Collection forms are appropriate.	BlumShapiro reviewed the Region 19 and Mansfield Middle School athletic activities funds for the months of July, August and September (October not yet reconciled). For both accounts, the project team confirmed that the bank statements, school ledgers, copies of disbursement checks and reimbursement vouchers were all reviewed and approved by the Finance Department. Per discussion with the Accounting Manager, the school-side and finance department signatures were all appropriate due to job function. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the schools submit a month-end voucher (PO) to replenish the accounts. Sample month-end vouchers and confirm copies of the checks drawn are attached, signed, not written out to "blank", and that the Superintendent approved the voucher.	Per observation of the July, August and September reimbursement vouchers, BlumShapiro noted that copies of the checks on the bank statements were compiled with the Pos. All checks drawn were signed and none were written out to "blank". The vouchers were appropriately approved for disbursement. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 32 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.		<input type="checkbox"/>	<input type="checkbox"/>



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Control Area: Vendor Management **Control Document(s):** (Previously) Undocumented **Control Date:** N/A

Control Subject: Adding new vendors to file **Updated Accounting Manual Page Number:** 28 **Entity(s):** Town, BOE and Region 19

Control: 34 The Finance Department is responsible for reviewing and approving all requests for new 3rd parties to be added to the vendor file of the FMS.

Risk Impact: High
Risk Probability: Medium

Control Frequency: As-Needed **Sample Size:** 25

<u>Status</u>		
Pass	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Procedure: Test that all requests for new vendors are made via email and approved by the Finance Department only.

Test	Result	Auditor	Pass	Fail
Confirm that all approved requests for new vendors are made via email.	BlumShapiro elected to sample 25 new vendors between July 1st and October 31st. The project team received copies of all of the request emails sent to the Accounting Manager for review and approval. All emails also included the relevant Department Heads. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the Accounting Manager or Finance Director approves a new vendor before it is added to the vendor file. Ensure the appropriate Department Head is copied on the email.	BlumShapiro elected to sample 25 new vendors between July 1st and October 31st. The project team received copies of all of the request emails sent to the Accounting Manager for review and approval. All emails also included the relevant Department Heads. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm the vendor file is reviewed on a quarterly basis and that the review gets signed and dated by the Finance Director or Accounting Manager.	BlumShapiro received a copy of the entire Mansfield vendor file and confirmed with the Accounting Manager that it had been reviewed this quarter. The Accounting Manager signed and dated the review. BlumShapiro recommends that the Accounting Manager review a sample of the vendor file each quarter instead of the entire file. This will help to ensure a more quality review is performed. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 34 test procedures were altered to reflect recommended control changes. These changes were reflected in the updated Accounting Policies and Procedures Manual.		<input type="checkbox"/>	<input type="checkbox"/>