

TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING

Monday, January 11, 2016

Audrey P. Beck Building  
**Council Chambers**  
**5:30pm**

A G E N D A

1. Call to order
2. Approval of the minutes for December 14, 2015
3. Opportunity for Public Comment
4. Staff Reports
5. Policies and Procedures Update
6. Revised Fraud Policy and Whistleblower Policy (Attorney Ken Weinstock, Kainen, Escalera & McHale, PC )
7. Comprehensive Annual Financial Report – FY 2014/15 (Vaness Rossitto, BlumShapiro)
8. Proposed FY 2015/16 Salary Transfers
9. Communications/Other Business/Future Agenda Items
10. Adjournment

TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING  
MINUTES OF DECEMBER 14, 2015

Members Present: Ryan (Chair), Raymond, Marcellino

Other Council Members Present: Shapiro, Moran, Shaiken

Staff Present: Hart, Trahan, Capriola, Vincente, Meriwether

Guests: Atty. Ken Weinstock, Kainen, Escalera & McHale, PC  
Jeff Ziplow & Sam Weil, BlumShapiro

1. Meeting called to order at 5:30pm
2. Approval of minutes for November 17, 2015

*Raymond moved and Marcellino seconded to approve the minutes of the November 17, 2015 meeting. Motion approved unanimously.*

3. Opportunity for Public Comment – None
4. Staff Reports – None at this time
5. Policies and Procedures Update – None at this time
6. Community Center Fees – Curt Vincente, Director of Parks & Recreation reviewed the proposed changes in recreation and membership fees and answered questions from the Committee.

***Raymond moved and Marcellino seconded to recommend acceptance of the Community Center Fees as recommended by staff and RAC on December 14, 2015 to the Town Council. Motion passed unanimously.***

7. Fraud Policy, Whistleblower Policy, Fraud Tip Line – Maria Capriola, Assistant Town Manager distributed a slightly revised Whistleblower Policy and Fraud Policy from that which was in the Finance Committee packet. The updated versions are attached to these minutes. Town Manager Matt Hart provided opening comments; Capriola provided an overview of the policies; Labor Attorney Ken Weinstock provided additional thoughts and comments on the policies as written. The Committee discussed at length the ability/responsibility for reporting to the Mayor or Board Chairman in the event that senior management is involved in the claim. Capriola and Weinstock will work on revisions to the policies as discussed with the Committee. They will return to the Finance Committee with red-lined versions for their review. Councilor Raymond also requested that additional training be provided to the Ethics Board regarding these policies. Capriola confirmed that the final policies will be distributed and reviewed at the next Ethics Board meeting.
8. Financial & Operational Controls Review/Follow-up Test Results – Jeff Ziplow, BlumShapiro gave a brief overview of the entire Financial & Operational Controls Review for any new Councilors. He reviewed the Phase II testing results noting that all controls successfully passed. Ziplow and Trahan discussed the ongoing effort to ensure that all departments are submitting purchase orders and awaiting approval prior to initiating a purchase. Ziplow answered questions from the Committee regarding specific testing results. Council Raymond asked how the Committee will know when the financial policies and procedures are updated. Trahan responded

that an annual review of the policies and procedures will be done by the Accounting Manager. Any recommended changes will be discussed with the Finance Director and provided to the Finance Committee in a red-lined version of the Policies and Procedures Manual.

9. Communications/Other Business/Future Agenda Items – Future agenda items include:
- ⇒ Revised Fraud & Whistleblower Policies
  - ⇒ 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
  - ⇒ 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
10. Adjournment. The meeting adjourned at 6:48 pm.

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

Respectfully Submitted,  
Cherie Trahan, Director of Finance

12/14/15  
Revision



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 no 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:

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

### V. Reporting of Fraud

- A. 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.
- B. 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.
- C. 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.
- D. All participants in the fraud investigation shall keep the details and results of the investigation confidential.
- E. 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.
- F. 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.

### 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.

12/14/15  
Revision



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 before an 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.

12/14/15

Revision

**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.



**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

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

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

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"/>

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(Final Version)  
 Item #5



# 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"/>



**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	Fail	Not Tested
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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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"/>



# 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

Status		
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

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"/>



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

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"/>

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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"/>





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

Control Area:	Payroll	Control Document(s):	(Previously) Undocumented (Audit Team Risk Assessment Notes)	Control Date:	6/30/2014
Control Subject:	Timekeeping and Payroll Runs	Updated Accounting Manual Page Number:	29-30	Entity(s):	Town, BOE & Region 19

**Control: 21** Employee hours are reviewed and approved prior to checks being distributed. At this time, standardized timesheets do not exist for each Department. **Risk Impact: High**  
**Risk Probability: Medium**

Control Frequency: Bi-weekly Sample Size: 10

**Procedure:** Test that payroll runs are reviewed and approved before employees are paid.

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

Test	Result	Auditor	Pass	Fail
Confirm that Department Heads review, sign and date employee timesheets prior to submission to Payroll.	BlumShapiro randomly selected a sample of 10 employees for the pay periods beginning on 7/1/15 and 10/21/15. Two (2) of the employees were Region 19 salaried positions that do not submit timesheets and were therefore not included. For the two (2) pay periods, the project team confirmed that all timesheets for the remaining eight (8) employees had Department Head approval. One (1) employee (Amy Teomans) did not work during the 10/21/15 pay period so no timesheet was provided. The approvals included signatures and dates. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the Payroll Clerk documents and signs the review of payroll runs by balancing timesheets to a system generated report.	BlumShapiro received the system generated reports for the 7/1/15 and 10/21/15 pay periods and confirmed that they balanced against the sampled timesheets. The Payroll Clerk's signed approval was evident on the reports. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the Accounting Manager reviews and signs 941 tax reports prior to submission. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	BlumShapiro sampled the Quarterly Federal Tax Returns for Q3-2013/14 and Q4-2013/14 and confirmed review and approval by the Accounting Manager. All managed entities were included. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

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**Financial and Operational Controls - Phase II Testing Procedures and Results**  
**November 2015**

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

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

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

	Test	Result	Auditor		
			Pass	Fail	
-16-	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"/>



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

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

**Control:** 23 Accounts Payable is responsible for maintaining purchasing records and matching checks against corresponding purchase orders and invoices.

**Risk Impact:** High  
**Risk Probability:** Medium

Control Frequency: Continuous Sample Size: 30

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

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

-17-

Test	Result	Auditor	Pass	Fail
Confirm that the Finance Department keeps record of all purchase orders and invoices. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	Per discussion with the Accounting Manager, the Finance Department maintains copies of all purchase orders, invoices and checks. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Confirm that the AP Clerk reviews checks against the corresponding invoices and purchase orders prior to sending payments to the vendor.	BlumShapiro elected to sample 30 purchase orders between July 1 and October 30. Of the 30 purchase orders, eight (8) had not yet received a corresponding invoice or check. The remaining 22 purchase orders had corresponding invoices and checks that had equal payment amounts. The AP Clerk's signed and dated review and approval was evident on each PO. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Ensure that only the original invoice is used to process purchases. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	Per observation of the 30 sampled purchase orders, BlumShapiro confirmed that original invoices were used to process the purchases. Conclusion: No exception noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Review purchase orders and confirm the PO numbers do not contain issuer name or department name. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	Per observation of the 30 sampled purchase orders, BlumShapiro confirmed that the PO numbers did not contain issuer name or department name. Conclusion: No exceptions noted.	SSW	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**Financial and Operational Controls - Phase II Testing Procedures and Results**  
**November 2015**

<b>Control Area:</b>	Purchasing/AP	<b>Control Document(s):</b>	(Previously) Undocumented	<b>Control Date:</b>	N/A
<b>Control Subject:</b>	Purchase Order Processing	<b>Updated Accounting Manual Page Number:</b>	27	<b>Entity(s):</b>	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>		
<b>Pass</b>	<b>Fail</b>	<b>Not Tested</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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"/>



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

Control Area:	Purchasing/AP	Control Document(s):	Board of Education Fiscal Management and Best Value Method Source Selection	Control Date:	N/A
Control Subject:	Expensive Purchases	Updated Accounting Manual Page Number:	21-22	Entity(s):	Town, BOE & Region 19

**Control:** 24 The Finance Director must review and approve purchases in excess of \$5000.

**Risk Impact:** High

**Risk Probability:** Low

Control Frequency: As-Needed

Sample Size: 10

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

**Procedure:** Test that purchases in excess of \$5,000 are approved by the Finance Director.

Test	Result		Auditor	Pass	Fail
Confirm that the Finance Director reviews and signs off on purchase orders in excess of \$5,000. (*TEST PASSED IN PHASE 1 - JANUARY 2015*)	BlumShapiro elected to sample 10 purchase orders in excess of \$5,000. The project team reviewed a copy of each PO and confirmed the Finance Director's signed and dated approval. Conclusion: No exceptions noted.	ssw	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Confirm that a completed Best Value Method Source Selection form is attached to purchase orders in excess of \$7,500 for purchases that do not go out to bid and are not reoccurring service charges.	Of the 10 sampled purchases in excess of \$5,000, eight (8) of them were also over \$7,500. All but one (1) purchase order had a completed and signed Best Value Method Source Selection form. Per discussion with the Accounting Manager, PO #30945 is a reoccurring service charge with an original PO date of 12/7/12. Therefore, a completed form was not required. Conclusion: No exceptions noted.	ssw	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	*TEST NOTE: Some Control 24 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"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



# Financial and Operational Controls - Phase II Testing Procedures and Results

## November 2015

<b>Control Area:</b>	Purchasing/AP	<b>Control Document(s):</b>	(Previously) Undocumented (Audit Team Risk Assessment Notes)	<b>Control Date:</b>	6/30/2014
<b>Control Subject:</b>	Purchasing Card Expense Reporting	<b>Updated Accounting Manual Page Number:</b>	23-24	<b>Entity(s):</b>	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

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

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

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"/>



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

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

Status		
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.

-21-

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"/>



# Financial and Operational Controls - Phase II Testing Procedures and Results

## November 2015

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

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"/>



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

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

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

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

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"/>



TOWN OF MANSFIELD  
POLICY MEMORANDUM

To: All Town Employees  
From: Matthew W. Hart, Town Manager  
Date: December XX, 2015-January XX, 2016  
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 Town 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 no 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; or
- **In the case of an Ethics Code violation, the Town's Ethics Board.**

### 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:

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

### V. Reporting of Fraud

- A. 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.
- B. 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.
- C. 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.
- D. **In the case of an Ethics Code violation, employees may report suspected or known fraudulent act(s) to the Town's Ethics Board.**
- E. All participants in the fraud investigation shall keep the details and results of the investigation confidential.
- F. Any employee reporting an act of fraud **in good faith**, 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.
- G. 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 of Schools, **but if the alleged conduct involves the Superintendent of Schools, the matter will be referred to the Chairperson of the Board of Education.**

## 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.~~ **Depending on the nature and severity of the offense or offenses, more serious discipline up to and including termination may be issued without lower levels of discipline having been issued.** procedures outlined in their relevant collective bargaining agreements or the Town's Personnel Rules as applicable. When it is determined that fraudulent activity has occurred, appropriate legal action, either civil or criminal may be pursued.



**TOWN OF MANSFIELD**  
**POLICY MEMORANDUM**

**To:** All Town Employees  
**From:** Matthew W. Hart, Town Manager  
**Date:** December XX, 2015 – January XX, 2016  
**Subject:** Whistleblower Policy

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**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. **However, if it is determined that the the individual reporting the conduct has engaged in conduct that violates this policy, then that individual shall not be defined as a whistleblower. Therefore, whistleblower protections outlined in this Policy will not be afforded to them.**

#### 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. **Should a report of inappropriate or illegal conduct as stated in Section I, Purpose, of this Policy be made against the Town Manager, the Assistant Town Manager will notify the Mayor of each reported incident.**

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. 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 and the opportunity to rebut the allegations of the complaint before an impartial decision maker.

**When it is determined that corrective action is appropriate, discipline up to and including discharge from Town service, banning from Town facilities or property, or other appropriate legal action may be implemented initiated** 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.~~ Depending on the nature and severity of the offense or offenses, more serious discipline up to and including termination may be issued without lower levels of discipline having been issued. Discipline of employees will be issued in accordance with procedures outlined in their relevant collective bargaining agreements or the Town's Personnel Rules as applicable.

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 of Schools, but if the alleged conduct involves the Superintendent of Schools, the matter will be referred to the Chairperson of the Board of Education.

#### 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. Confidentiality will be maintained to the extent permissible under Connecticut Freedom of Information laws. 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, in good faith, 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 in good faith 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. Depending on the nature and severity of the offense or offenses, more serious discipline up to and including termination may be issued without lower levels of discipline having been issued. Discipline of employees will be issued in accordance with procedures outlined in their relevant collective bargaining agreements or the Town's Personnel Rules as applicable.

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INTEROFFICE MEMORANDUM

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TO: MATTHEW HART  
FROM: CHERIE TRAHAN  
SUBJECT: SALARY BUDGET TRANSFERS 2015/2016  
DATE: JANUARY 5, 2016

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The proposed salary budget transfers for the fiscal year 2015/2016 are listed below. A brief description of the requested transfers over \$1,000 is detailed below. The net result is a decrease of \$69,990 which will be transferred to the Contingency account, bringing the balance available for unanticipated costs to \$174,990. The majority of the decreases are due to temporary position vacancies within departments.

- Municipal Management – Increase - \$6,730 – Increase due to temporary coverage for a medical leave.
- Human Resources – Increase \$2,400 – Increase for additional part-time hours to assist with office coverage and increased workload due to numerous recruitments.
- Town Clerk – Decrease \$10,050 – Decrease due to the vacant Assistant Town Clerk position. This position is anticipated being filled in March, 2016.
- Accounting & Disbursements – Decrease \$8,220 – Decrease due to delay in hiring new Accountant.
- Animal Control – Decrease \$3,110 – Decrease due to the temporary vacancy of the Assistant Animal Control Officer position.
- Public Works Administration – Decrease \$6,670 – Decrease due to the delay in hiring the Public Works Specialist position. This position is anticipated being filled in March, 2016.
- Public Works Road Services – Decrease \$17,590 – Decrease due to the retirement of a crew leader replaced with a laborer at a lower grade.
- Public Works Grounds Maintenance – Decrease \$6,670 – Decrease due to delay in hiring new Laborer.

- Facilities Management – Decrease \$5,040 – Decrease due to the delay in hiring the Public Works Specialist position (shared position between the two departments). Also, savings from a medical leave of absence was offset by the hiring of a temporary employee to partially backfill that vacancy.
- Youth Services – Decrease \$16,370 – Decrease due to the current vacancy in the Youth Services Counselor position. This position is anticipated to be filled in March, 2016.
- Senior Center – Decrease \$9,860 – Decrease due to the temporary vacancy of Program Coordinator position.
- Planning Administration – Increase \$3,490 – Increase due to the payout of earned time to retiring employee. In addition, reflects a transfer of \$13,990 from salaries (charged to HUD grant) to Professional and Technical Services for Goody Clancy & Associates contract for work remaining.

## TOWN OF MANSFIELD

## SALARY TRANSFERS

FY 2015/2016

CCOUNT NUMBER	DEPT	OBJECT	APPROP	ESTIMATED	INCREASE	(DECREASE)	ADJUSTED APPROP
1 11100 51111 06	Municipal	Other	720	720	-	-	720
1 12100 51601 06	Municipal	Regular	211,680	207,970	-	(3,710)	207,970
1 12100 51603 06	Municipal	Temporary	-	11,160	11,160	-	11,160
1 12200 51601 06	Personnel	Regular	54,420	54,420	-	-	54,420
1 12200 51602 06	Personnel	Part time (B)	34,310	36,310	2,000	-	36,310
1 12200 51603 06	Personnel	Temporary	1,890	2,290	400	-	2,290
1 14200 51604 06	Registrars	Elected Officials	36,600	36,600	-	-	36,600
1 14200 51605 06	Registrars	Part time	1,400	1,400	-	-	1,400
1 15100 51201 06	Town Clerk	Regular - CSEA	104,940	94,890	-	(10,050)	94,890
1 15100 51601 06	Town Clerk	Regular	91,140	91,140	-	-	91,140
1 16100 51601 06	Finance Adm	Regular	130,510	130,570	60	-	130,570
1 16200 51201 06	Acctg & Disb.	Regular - CSEA	83,520	83,520	-	-	83,520
1 16200 51205 06	Acctg & Disb.	OT - Straight Time CSEA	250	250	-	-	250
1 16200 51601 06	Acctg & Disb.	Regular	126,080	117,860	-	(8,220)	117,860
1 16300 51201 06	Revenue Coll	Regular - CSEA	108,330	104,650	-	(3,680)	104,650
1 16300 51205 06	Revenue Coll	OT - Straight Time CSEA	500	500	-	-	500
1 16300 51603 06	Revenue Coll	Temporary	-	5,120	5,120	-	5,120
1 16300 51605 06	Revenue Coll	Part-time NB	18,400	17,430	-	(970)	17,430
1 16402 51201 06	Assessment	Regular - CSEA	213,110	213,110	-	-	213,110
1 16402 51204 06	Assessment	OT - 1 1/2 CSEA	500	500	-	-	500
1 16402 51205 06	Assessment	OT - Straight time	1,500	1,500	-	-	1,500
1 21200 51202 06	Police Serv	Part time - CSEA - B	33,410	33,410	-	-	33,410
1 21200 51302 06	Police Serv	Part time - NB	15,340	15,340	-	-	15,340
1 21300 51201 13	Animal Cntrl	Regular - CSEA	60,990	60,990	-	-	60,990
1 21300 51202 13	Animal Cntrl	Part time - CSEA - B	24,430	12,130	-	(12,300)	12,130
1 21300 51204 13	Animal Cntrl	OT - 1 1/2 CSEA	790	790	-	-	790
1 21300 51603 13	Animal Cntrl	Temporary	-	8,640	8,640	-	8,640
1 21300 51605 13	Animal Cntrl	Part-time NB	-	550	550	-	550
1 22101 51201 06	Fire Marshall	Regular - CSEA	12,680	12,680	-	-	12,680
1 22101 51205 06	Fire Marshall	OT Straight Time - CSEA	1,500	1,500	-	-	1,500
1 22101 51508 06	Fire Marshall	Volunteer Incentive Prg.	4,500	4,500	-	-	4,500
1 22101 51601 06	Fire Marshall	Regular	84,160	84,160	-	-	84,160
1 22155 51046 06	Fire & Emer Svc	Ambulance Serv. Fund Deduction	(24,900)	(24,900)	-	-	(24,900)
1 22155 51508 06	Fire & Emer Svc	Volunteer Incentive Prg.	63,675	63,675	-	-	63,675
1 22155 51601 06	Fire & Emer Svc	Regular	168,410	168,410	-	-	168,410
1 22160 51501 16	Fire & Emer Svc	Regular	885,920	813,280	-	(72,640)	813,280
1 22160 51503 16	Fire & Emer Svc	Part time	226,530	226,530	-	-	226,530
1 22160 51504 16	Fire & Emer Svc	Training	25,000	25,000	-	-	25,000
1 22160 51505 16	Fire & Emer Svc	OT - 1 1/2	160,900	233,540	72,640	-	233,540
1 23100 51201 06	Emer Mgmt	Regular CSEA	12,680	12,680	-	-	12,680
1 23100 51204 06	Emer Mgmt	OT - 1 1/2 CSEA	2,000	2,000	-	-	2,000
1 23100 51601 06	Emer Mgmt	Regular	48,160	48,160	-	-	48,160
1 30100 51201 06	PW Admn.	Regular - CSEA	40,950	25,160	-	(15,790)	25,160
1 30100 51601 06	PW Admn.	Regular	125,490	126,170	680	-	126,170
1 30100 51602 06	PW Admn.	Part time	2,530	10,970	8,440	-	10,970
1 30200 51201 07	PW Oper.	Regular - CSEA	25,720	25,720	-	-	25,720
1 30200 51601 07	PW Oper.	Regular	96,700	96,700	-	-	96,700
1 30300 51401 07	Road Serv.	Regular	604,930	587,340	-	(17,590)	587,340
1 30300 51402 07	Road Serv.	OT - 1 1/2	15,000	15,000	-	-	15,000
1 30300 51603 07	Road Serv.	Temporary	21,000	21,000	-	-	21,000
1 30400 51401 07	Grounds Maint	Regular	306,600	299,930	-	(6,670)	299,930
1 30400 51402 07	Grounds Maint	OT - 1 1/2	18,500	18,500	-	-	18,500
1 30400 51603 07	Grounds Maint	Temporary	21,000	21,000	-	-	21,000
1 30600 51401 07	Equip. Maint	Regular	188,790	188,790	-	-	188,790
1 30600 51402 07	Equip. Maint	OT - 1 1/2	4,400	4,400	-	-	4,400
1 30700 51201 06	Engineering	Regular - CSEA	168,100	168,100	-	-	168,100
1 30700 51605 06	Engineering	Part time NB	28,800	28,800	-	-	28,800

## TOWN OF MANSFIELD

## SALARY TRANSFERS

FY 2015/2016

ACCOUNT NUMBER				DEPT	OBJECT	APPROP	ESTIMATED	INCREASE	(DECREASE)	ADJUSTED APPROP
111	30800	51201	06	Building Insp	Regular - CSEA	133,760	119,170	-	(14,590)	119,170
111	30800	51205	06	Building Insp	OT Straight Time CSEA	10,320	10,320	-	-	10,320
111	30800	51601	06	Building Insp	Regular	111,840	111,840	-	-	111,840
111	30800	51603	06	Building Insp	Temporary	30,590	44,900	14,310	-	44,900
111	30900	51103	06	Facilities Mgmt	Maint. Personnel	201,070	196,440	-	(4,630)	196,440
111	30900	51113	06	Facilities Mgmt	Substitutes	2,440	6,440	4,000	-	6,440
111	30900	51120	06	Facilities Mgmt	OT Straight Time	2,300	2,300	-	-	2,300
111	30900	51121	06	Facilities Mgmt	OT Double Time	1,000	1,000	-	-	1,000
111	30900	51122	06	Facilities Mgmt	OT - 1 1/2	14,000	14,000	-	-	14,000
111	30900	51201	06	Facilities Mgmt	Regular CSEA	33,160	25,360	-	(7,800)	25,360
111	30900	51601	06	Facilities Mgmt	Regular	101,780	82,460	-	(19,320)	82,460
111	30900	51603	06	Facilities Mgmt	Temporary	-	22,710	22,710	-	22,710
111	42100	51201	06	Human Services	Regular - CSEA	120,970	120,970	-	-	120,970
111	42100	51601	06	Human Services	Regular	106,900	106,900	-	-	106,900
111	42210	51027	06	Youth Serv	YS Grant	(16,340)	(16,340)	-	-	(16,340)
111	42210	51118	06	Youth Serv	Temporary	1,500	1,500	-	-	1,500
111	42210	51201	06	Youth Serv	Regular - CSEA	131,440	112,090	-	(19,350)	112,090
111	42210	51602	06	Youth Serv	Part-time (B)	23,090	17,180	-	(5,910)	17,180
111	42210	51605	06	Youth Serv	Part-time (NB)	-	8,890	8,890	-	8,890
111	42300	51029	12	Senior Serv	TVCCA Grant Deduction	(2,580)	(2,580)	-	-	(2,580)
111	42300	51054	12	Senior Serv	Transportation Grant Deduction	(9,440)	(11,490)	-	(2,050)	(11,490)
111	42300	51201	12	Senior Serv	Regular - CSEA	154,280	144,170	-	(10,110)	144,170
111	42300	51602	12	Senior Serv	Part time (B)	18,300	18,300	-	-	18,300
111	42300	51605	12	Senior Serv	Part time NB	48,610	50,910	2,300	-	50,910
111	43100	51201	08	Library Adm	Regular - CSEA	148,840	148,840	-	-	148,840
111	43100	51601	08	Library Adm	Regular	348,880	348,880	-	-	348,880
111	43100	51605	08	Library Adm	Part time	78,200	78,200	-	-	78,200
111	51100	51049	06	Planning Adm	Small Cities/Prog Inc Deduction	(5,000)	(5,000)	-	-	(5,000)
111	51100	51201	06	Planning Adm	Regular - CSEA	137,010	140,500	3,490	-	140,500
111	51100	51601	06	Planning Adm	Regular	145,650	131,660	-	(13,990)	131,660
111	51100	53120	06	Planning Adm	Prof & Tech Services	500	14,490	13,990	-	14,490
111	73000	56312	06	Contingency		105,000	174,990	69,990	-	174,990
						6,872,555	6,872,555	249,370	(249,370)	6,872,555