

Office of the
BOARD OF SELECTMEN
272 Main Street
Townsend, Massachusetts 01469

Sue Lisio, *Chairman*

Robert Plamondon, *Vice-Chairman*

Colin McNabb, *Clerk*

Andrew J. Sheehan,
Town Administrator

Office (978) 597-1700
Fax (978) 597-1719

SELECTMEN'S MEETING AGENDA
MAY 21, 2013 - 7:00 P.M.
SELECTMEN'S MEETING CHAMBERS

I PRELIMINARIES

- 1.1 Call the meeting to order and roll call
- 1.2 Notice that the meeting is being tape recorded
- 1.3 Chairman's Additions or Deletions:
- 1.4 Review/Approve Meeting Minutes: April 23 and May 07, 2013. Votes may be taken.

II APPOINTMENTS /HEARINGS

None

III MEETING BUSINESS

- 3.1 Review correspondence from the Attorney General's office with regards to Open Meeting Law complaint. Votes may be taken.
- 3.2 Vote to approve Applications to Cross, Alter and/or Construct within a Town Way. Votes may be taken:
 - Depot Street adjacent to 238 Main Street.
 - Turnpike Road at 7 Squannacook Terrace.
- 3.3 Declare as surplus the following equipment of the Cemetery & Parks Department and vote to authorize their disposal. Votes may be taken.
 - 32" Ferris walk-behind mower;
 - 2001 Ford F350 1 ton dump truck.
- 3.4 Review FY2011 audit management letter from Melanson Heath & Company. Votes may be taken.
- 3.5 Review draft policy for job reclassification requests. Votes may be taken.
- 3.6 Discussion of Personnel Policies. Votes may be taken.
- 3.7 Award cleaning and janitorial contract. Votes may be taken.
- 3.8 Approve request by the Planning Board to have MRPC conduct traffic counts and turning movements at Main Street and Turnpike Road. Votes may be taken.
- 3.9 Vote to approve year end municipal transfers. Votes may be taken.
 - Transfer the amount of \$1,000 from the Town Counsel budget to the Management Information Systems budget.
 - Transfer the amount of \$1,000 from the Town Counsel budget to the Selectmen's budget.
- 3.10 Vote to sign the June 25, 2013 election warrant for the Special Election to elect a U. S. Senator. Votes may be taken.
- 3.11 Discuss summer meeting schedule. Votes may be taken.
- 3.12 Reminder of the Memorial Day Parade. Votes may be taken.

IV APPOINTMENTS OF PERSONNEL/OFFICIALS

- 4.1 Vote to approve the hiring of Robert R. DaCosta as a Special Police Officer with a term of May 21, 2013 to June 30, 2013. Votes may be taken.

V WORK SESSION

- 5.1 Board of Selectmen Updates/Reports
5.2 Town Administrator Updates/Reports
5.3 Review/Sign Payroll Warrant
5.4 Review/Sign Bills Payable Warrant

VI EXECUTIVE SESSION

Enter Executive Session under G.L. c. 30A, s. 21(a)(3) to discuss collective bargaining strategy and provide updates on the progress of negotiations with unions representing Police, Fire, Telecommunications, and Highway.



Office of the
BOARD OF SELECTMEN
272 Main Street
Townsend, Massachusetts 01469

1.4

Nicholas Thalheimer, *Chairman*

Sue Lisio, *Vice-Chairman*

Robert Plamondon, *Clerk*

Andrew J. Sheehan,
Town Administrator

Office (978) 597-1700
Fax (978) 597-1719

SELECTMEN'S MEETING MINUTES
APRIL 23, 2013 - 7:00 P.M.
SELECTMEN'S MEETING CHAMBERS

I PRELIMINARIES

- 1.1 The Chairman called the meeting to order at 7:00PM and roll call showed Chairman, Nicholas Thalheimer (NT); Vice-Chairman, Sue Lisio (SL); and Clerk, Robert Plamondon (RP) in attendance.
- 1.2 NT gave notice that the meeting is being tape recorded.
- 1.3 The Chairman noted a correction to 3.3 - Review referral notice from the Zoning Board of Appeals for a Special Permit for gravel removal by Ken Tully and Kevin Smith for property at 56 Brookline Road.
- 1.4 Review/Approve Meeting Minutes: April 9 and 16, 2013. Motion was made by RP to approve meeting minutes of April 9, 2013. SL seconded. Unanimous. Motion was made by RP to approve meeting minutes of April 16, 2013. SL seconded. Unanimous.

III MEETING BUSINESS

- 3.1 Reaffirm the Federal Excess Personal Property Cooperative Agreement and the DoD Firefighting Program Cooperative Agreement between the Town and Mass. Department of Conservation & Recreation, Bureau of Forest Fire Control and Forestry. Continued participation will enable the Town to retain excess equipment and vehicles related to forest fire control. RP moved to reaffirm the agreements. SL seconded. Unanimous.
- 3.2 Vote to sign Annual Town Meeting warrant out of session for the May 7, 2013 Annual Town Meeting. RP moved to sign Annual Town Meeting warrant in session for the May 7, 2013 Annual Town Meeting. SL seconded. Unanimous.
- 3.3 Review referral notice from the Zoning Board of Appeals for a Special Permit for gravel removal by Ken Tully and Kevin Smith for property at 56 Brookline Road. RP moved to defer comment on the referral notice from the Zoning Board of Appeals for a Special Permit for gravel removal by Ken Tully and Kevin Smith for property at 56 Brookline Road. SL seconded. Unanimous.
- 3.4 Review correspondence from the Planning Board regarding concerns with the potential purchase by the Town of property at 355 Main Street. Discussion ensued. There are concerns about management of the property by the Conservation Agent as well as possible loss of tax revenue. Mr. Sheehan will gather tax information and talk to the conservation and planning boards. This item will be put on the BOS agenda for May 7, 2013. No action.

II APPOINTMENTS /HEARINGS

- 2.1 7:15PM Request to reclassify Board of Health Administrator. The Board of Health requests the reclassification of the Health Administrator. Chris Genoter, Chairman of the Board of Health, lead the discussion on reevaluating the job description and pay grade of the Administrator for the Board of Health. According to him, the employee in this position

supervises 4-6 part time employees at the recycling center, trains them, makes sure they are OSHA compliant, conducts their reviews and processes their time sheets; writes contracts for hazardous waste disposal; files EPA reports; conducts building maintenance; is responsible for writing the trash contract (\$722,000) and fielding related customer service calls; writes various grants including USDA grants for septic, deals with mental health, smoking, and renter/landlord conflicts and violations as well as all the responsibilities related to title 5 septic. This position was initially rated as a Grade 3, step 1 and was increased to a step 2 and listed as an administrative assistant supervised by the Town Administrator. She is an Administrator at a Grade 3 whereas other Administrators (Land Use Coordinator and Conservation Agent) are Grade 6. After lengthy discussion it was determined that the job description should be rewritten and the two boards should meet again at a joint work session on May 14, 2013. The topic will be addressed again at the Selectmen's meeting May 21, 2013.

III MEETING BUSINESS (continued)

- 3.5 Review proposed Alzheimer's Association annual Memory Ride on July 13, 2013. RP moved to approve the proposed route through Townsend for Alzheimer's Association annual Memory Ride on July 13, 2013. SL seconded. Unanimous.
- 3.6 Approve the award of the Maria L. Lane Scholarship. Mr. Sheehan explained that this is done anonymously not to ruin the surprise for the recipient. RP moved to approve the award of the Maria L. Lane Scholarship. SL seconded. Unanimous.
- 3.7 Review request of Town Administrator to apply for admission to Suffolk University graduate certificate program. Mr. Sheehan has been approached to participate. It is equivalent to 5 graduate courses in local government, budgeting, human resources and leadership. Allowing him to apply does not incur any financial commitment for the town. RP moved to approve the request of Town Administrator to apply for admission to Suffolk University graduate certificate program. SL seconded. Unanimous.
- 3.8 Town Administrator's performance appraisal: NT noted the contract says one thing and the Town Charter says another. Mr. Sheehan has consulted labor counsel who says a performance appraisal is not mandatory but directory. The Board is not required to do one and there is no penalty for not conducting one. The Board accepted the opinion.

IV APPOINTMENTS OF PERSONNEL/OFFICIALS

- 4.1 Vote to approve the hiring of a truck driver at the Highway Department. RP moved to approve the hiring of Luke Mosher as truck driver at the Highway Department. SL seconded. Unanimous.
- 4.2 Vote to reappoint Joseph Mazzola as Veterans Services Officer for a term from April 1, 2013 to March 31, 2014. RP moved to reappoint Joseph Mazzola as Veterans Services Officer for a term from April 1, 2013 to March 31, 2014. SL seconded. Unanimous.

V WORK SESSION

- 5.1 Board of Selectmen Updates/Reports: RP acknowledged Nicholas Thalheimer's service on the Board and all members thanked him for his time and commitment. Chairman Thalheimer gave his farewell speech.
- 5.2 Town Administrator Updates/Reports:
- Mr. Sheehan reminded everyone that the dual Senate primary election and the local election is next Tuesday, April 30, 2013 from 7AM-8PM.
 - Town Meeting is May 7, 2013 at 7PM.
 - Mr. Sheehan reported on the work of Nashoba Tech students and faculty members Paul Jussaume and Tony Serra for construction of a storage shed behind the library/senior center facility. Thanks also to students from Cushing Academy for mulching the landscaping there as part of their day of giving. As in the past several years Gary Lorden coordinated the work in Townsend.

- He also announced that there are vacancies on the Board of Water Commissioners and the Housing Authority. Appointments to fill the vacancies will be made at joint meetings of the Board of Selectmen and the respective boards.

5.3 Review/Sign Payroll Warrant: RP moved to sign warrants out of session. SL seconded. Unanimous.

5.4 Review/Sign Bills Payable Warrant: RP moved to sign warrants out of session. SL seconded. Unanimous.

VI EXECUTIVE SESSION

Enter Executive Session under G.L. c. 30A, s. 21(a)(3) to discuss collective bargaining strategy and provide updates on the progress of negotiations with unions representing Police, Fire, Telecommunications, and Highway. RP moved at 8:35PM to enter into executive session under G.L. c. 30A, s. 21(a)(3) to discuss collective bargaining strategy and provide updates on the progress of negotiations with unions representing Police, Fire, Telecommunications, and Highway and to adjourn directly from executive session. SL seconded. SL aye, RP aye, NT aye. The board entered into executive session at 8:37PM.



Office of the
BOARD OF SELECTMEN
272 Main Street
Townsend, Massachusetts 01469

Sue Lisio, *Chairman*

Robert Plamondon, *Vice-Chairman*

Colin McNabb, *Clerk*

Andrew J. Sheehan,
Town Administrator

Office (978) 597-1700
Fax (978) 597-1719

SELECTMEN'S MEETING MINUTES
MAY 7, 2013 - 6:00 P.M.
SELECTMEN'S MEETING CHAMBERS

I PRELIMINARIES

- 1.1 The Vice-Chairman called the meeting to order at 6:00PM and roll call showed Vice-Chairman, Sue Lisio (SL); Clerk, Robert Plamondon (RP); and Selectman Colin McNabb in attendance. SL chaired the meeting.
- 1.2 Additions or Deletions: 4.3 Vote to approve the hiring of Margaret Genoter for the position of Per Diem Librarian I effective May 7, 2013 was added to the agenda.

II APPOINTMENTS /HEARINGS None

III MEETING BUSINESS

- 3.1 Board of Selectmen reorganization: election of officers.
RP moved to nominate SL as chairman. CM seconded. Unanimous.
SL moved to nominate RP as vice chairman. CM seconded. Unanimous.
SL moved to nominate CM as clerk. RP seconded. Unanimous.
- 3.2 Vote to sign deed for Genova property on Highland Street: Mr. Sheehan gave a synopsis. CM moved to sign the deed for the Genova property on Highland Street. RP seconded. Unanimous.
- 3.3 Review correspondence from the Planning Board regarding concerns with the potential purchase by the Town of property at 355 Main Street: Mr. Sheehan had been asked to look into lost tax revenue. The Assessor valued the property at \$9,800 with an annual tax of \$179.00. Audience member Mike Turgeon raised some questions about impact on the development of the parcel to the north. Discussion ensued as to the optional uses of the property if it weren't purchased by the town and the wishes of the past and current owners. As this item is Article 33 on the town meeting warrant, SL pointed out it will go to the floor for the town to decide. RP moved to take no action. CM seconded. Unanimous.
(John Barrett came later in the meeting to speak on behalf of the property owner.)
- 3.4 Vote to sign contract with Ocean State Meter Services & Supply in the amount of \$117,225.60 for radio frequency water meter reading system and data management software: Mr. Rafuse from the Water Department reminded the Board of the significant savings in man hours this system will provide. CM moved to sign. RP seconded. Unanimous.
- 3.5 Vote to sign CEMLEC Mutual Aid Agreement: Mr. Sheehan explained that this group covers our officers if they respond to an event in another town. CM moved to sign the CEMLEC Mutual Aid Agreement. RP seconded. Unanimous.
- 3.6 Vote to accept Fire Department grant from FEMA in the amount of \$150,000 for purchase of air packs, bottles, and related equipment: This is the third time Chief Klein has applied for this grant. CM moved to accept Fire Department grant from FEMA in the amount of

\$150,000 for purchase of air packs, bottles, and related equipment. RP seconded.
Unanimous.

IV APPOINTMENTS OF PERSONNEL/OFFICIALS

4.1 Vote to approve the hiring of the following Special Police Officers with terms of May 7, 2013 to June 30, 2013.

- Peter W. Lekaditis
- Sean W. Zrate

CM moved to approve the hiring of Peter W. Lekaditis and Sean W. Zrate as Special Police Officers with terms of May 7, 2013 to June 30, 2013. RP seconded. Unanimous.

4.2 Vote to approve the hiring of the following on-call firefighters with terms of May 7, 2013 to June 30, 2013. Votes may be taken.

- Mathew Cormier
- Derek Maskalenko
- Gerald Martin
- Michael Virostko

CM moved to approve the hiring of Mathew Cormier, Derek Maskalenko, Gerald Martin, and Michael Virostko as on-call firefighters with terms of May 7, 2013 to June 30, 2013. RP seconded. Unanimous.

4.3 Vote to approve the hiring of Margaret Genoter for the position of Per Diem Librarian I effective May 7, 2013. CM moved to approve the hiring of Margaret Genoter for the position of Per Diem Librarian I effective May 7, 2013. RP seconded. Unanimous.

V WORK SESSION

5.1 Board of Selectmen Updates/Reports: RP welcomed Colin McNabb to the Board.

5.2 Town Administrator Updates/Reports: None

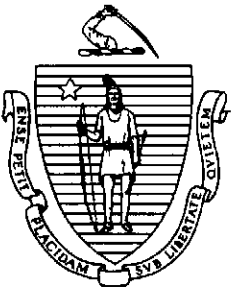
5.3 Review/Sign Payroll Warrant: CM moved to sign warrants out of session. RP seconded. Unanimous.

5.4 Review/Sign Bills Payable Warrant: CM moved to sign warrants out of session. RP seconded. Unanimous.

III MEETING BUSINESS (continued)

3.7 Discussion and vote on motions for Town Meeting: Motions were reviewed and assigned. Budget changes were discussed.

ADJOURN TO ANNUAL TOWN MEETING AT 6:54PM



MARTHA COAKLEY
ATTORNEY GENERAL

THE COMMONWEALTH OF MASSACHUSETTS
OFFICE OF THE ATTORNEY GENERAL
ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS 02108

3.1

(617) 727-2200
(617) 727-4765 TTY
www.mass.gov/ago

April 23, 2013

OML 2013 – 52

Robert Plamondon
Chair
Board of Selectmen
272 Main St.
Townsend, MA 01469

Dear Mr. Plamondon:

This office received two Open Meeting Law complaints from Carolyn Smart, dated March 28, 2012 and June 18, 2012, alleging that the Townsend Board of Selectmen (the "Board") violated the Open Meeting Law, G.L. c. 30A, §§ 18-25. The complaints specifically allege that Ms. Smart "was never notified in writing 48 hours in advance of any executive session in which [she], nor [her] concerns would be discussed" by the Board. The complaints were filed with the Board on or about February 28, 2012 and May 24, 2012. The Board responded to the complaints by a letters dated March 27, 2012 and June 7, 2012.

Following our review, we find that the Board did not violate the Open Meeting Law. In reaching this determination, we reviewed the February 28, 2012 and May 24, 2012 complaints; the Board's March 27, 2012 and June 7, 2012 responses; and the March 28, 2012 and June 18, 2012 complaints filed with our office. We also reviewed the open and executive session minutes of the Board's January 31, 2012; February 14, 2012; April 24, 2012; and May 8, 2012 meetings.

FACTS

Based upon our review of the material listed above, the facts are as follows. Because the Board has not publicly released the minutes of the executive sessions at issue, we do not recount their content in full.

On January 27, 2012, Carolyn Smart, an employee of the Town, sent an email to a member of the Board. That Board member understood the email to include a complaint against another Town employee. Accordingly, the Board notified the Town employee who was the subject of the complaint and held executive sessions on January 31, 2012 and February 14, 2012

to discuss the matter. The Board provided the Town employee who was the subject of the complaint with the right to be present and speak on that employee's own behalf during the executive sessions. The Board did not notify Ms. Smart of the executive sessions or provide her with the right to be present. Following the February 14, 2012 executive session, the Board instructed Town Counsel to conduct an investigation into Ms. Smart's allegations.

The Board further discussed the matter during two subsequent executive session meetings. During its April 24, 2012 meeting, the Board entered executive session "under exemption 1 to discuss complaints or charges brought against a public officer, employee, staff member, or individual; and under exemption 3 to discuss strategy with respect to litigation when discussion in open session would be detrimental." During its May 8, 2012 meeting, the Board entered executive session "under exemption 3 to discuss strategy with respect to litigation when discussion in open session would be detrimental."

DISCUSSION

The Open Meeting Law was enacted "to eliminate much of the secrecy surrounding deliberations and decisions on which public policy is based." Ghiglione v. School Committee of Southbridge, 376 Mass. 70, 72 (1978). Accordingly, the law requires that "all meetings of a public body shall be open to the public," subject to limited exceptions for executive sessions. G.L. c. 30A, §§ 20, 21. Among the ten executive session purposes is Purpose 1, to "discuss the reputation, character, physical condition or mental health, rather than professional competence, of an individual, or to discuss the discipline or dismissal of, or complaints or charges brought against, a public officer, employee, staff member or individual." G.L. c. 30A, § 21(a)(1). If a public body enters executive session under Purpose 1, the public body must afford the individual being discussed certain rights, such as the right to be present during deliberations involving the individual, and the right to speak on his or her own behalf. Id. The public body must also notify the individual who is the subject of the executive session in writing at least 48 hours in advance of the meeting. Id. Also among the ten executive session purposes is Purpose 3, "to discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the public body and the chair so declares." G.L. c. 30A, § 21(a)(3).

Here, the Board understood a January 27, 2012 email from Ms. Smart to be a complaint against another Town employee. The Board scheduled an executive session to discuss the matter, and notified the person who was the subject of the complaint. The Board held a second executive session on February 14, 2012, again with the Town employee who was the subject of the complaint present. It does not appear that the Board discussed Ms. Smart's "reputation, character, physical condition or mental health," or discussed "the discipline or dismissal of, or complaints or charges brought" against Ms. Smart, during either meeting. See G.L. c. 30A, § 21(a)(1). The Board did decide to proceed with an investigation of Ms. Smart's allegations. The Board continued its discussion of the matter during its April 24, 2012 and May 8, 2012 executive sessions. Both sessions were conducted under appropriate executive session purposes: to discuss complaints against a public official under Purpose 1, and to discuss strategy with respect to litigation under Purpose 3. G.L. c. 30A, §§ 21(a)(1), (3). Because Ms. Smart was not the subject of the complaint that the Board was reviewing, however, she was not entitled to be present

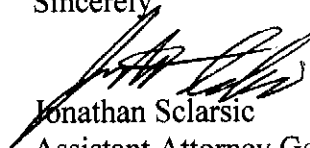
during the executive sessions, and the Board did not violate the Open Meeting Law by not giving her individual notice of the meetings.

CONCLUSION

For the reasons stated above, we find that the Board did not violate the Open Meeting Law. We appreciate the patience and cooperation of the parties during this investigation, and now consider this matter closed.

Please contact me if you have any questions regarding this letter.

Sincerely,



Jonathan Sclarsic
Assistant Attorney General
Division of Open Government

cc: Carolyn Smart
David Jenkins, Kopelman and Paige, P.C.

This determination was issued pursuant to G.L. c. 30A, § 23(c). A public body or any member of a body aggrieved by this order may obtain judicial review through an action filed in Superior Court pursuant to G.L. c. 30A, § 23(d). The complaint must be filed in Superior Court within twenty-one days of receipt of this order.



TOWN OF TOWNSEND
 Highway Department
 P.O. Box 621
 12 Dudley Road
 Townsend, Massachusetts 01469
 (978) 597-1712

3.2

**Application for Permit
 To Cross, Alter and/or Construct Within a Town Way
 Townsend General Bylaws Article II, Section 13**

Date: May 1, 2013

Town of Townsend
 Highway Superintendent
 P.O. Box 621
 Townsend, MA 01469

To Whom it May Concern:

The Undersigned Environmental Compliance Services, Inc. (company name) hereby applies for permission to: Decommission of monitoring wells (MW-3 and MW-4) located within Depot Street adjacent to the Mr. Mikes Retail Gasoline Station Property located at 238 Main Street. Monitoring wells will be decommissioned in accordance with Massachusetts Department of Environmental Protection guidance. The location of MW-3 and MW-4 are illustrated on the attached figure.

A \$100.00 permitting fee is now required with all permit applications.

Start Date: May 27, 2013

Further, we agree that if the Town way has been disturbed, i.e., roadway, sidewalk, it will be returned to its original condition. When backfilling operations are required, it shall be constructed of successive layers not more than one (1) foot in depth, uniformly distributed and each layer thoroughly compacted. The Undersigned will notify the Highway Department when backfilling operations proceed. The Highway Superintendent or his/her Designee will be present during this operation.

Shawn D. Rising, Sr. Project Manager
 (Company Representative)
588 Silver Street
 (Street Address)
Agawam, MA 01001
 (City, State, Zip)
413-789-3530 Ext. 342
 (Telephone)

Approved/Disapproved: Highway Superintendent

E. Kuller

Date: 5-3-13

Approved/Disapproved: Board Of Selectmen

Date: _____



TOWN OF TOWNSEND
 Highway Department
 P.O. Box 621
 12 Dudley Road
 Townsend, Massachusetts 01469
 (978) 597-1712

Application for Permit
 To Cross, Alter and/or Construct Within a Town Way
 Townsend General Bylaws Article II, Section 13

Date: 4/19/13

Town of Townsend
 Highway Superintendent
 P.O. Box 621
 Townsend, MA 01469

To Whom it May Concern:

The Undersigned UNITIL (company name) hereby
 applies for permission to: EXCAVATE + INSTALL A GAS SERVICE TO
7 SQUANNACOOK TERR - FROM TURNPIKE RD

A \$100.00 permitting fee is now required with all permit applications.

Start Date: _____

Further, we agree that if the Town way has been disturbed, i.e., roadway, sidewalk, it will be returned to its original condition. When backfilling operations are required, it shall be constructed of successive layers not more than one (1) foot in depth, uniformly distributed and each layer thoroughly compacted. The Undersigned will notify the Highway Department when backfilling operations proceed. The Highway Superintendent or his/her Designee will be present during this operation.



We deliver.
 It's that simple.

285 John Fitch Highway
 Fitchburg, MA 01420

phone: 978-353-3260
 cell: 978-833-0020
 fax: 978-353-3360
 Pager: 978-445-0032
 e-mail: dimcco@unitil.com

Mark DiMeco

Mark DiMeco
 Gas Operations
 Project Leader

Approved/Disapproved: Highway Superintendent

E. K...

Date: 5-17-13

Approved/Disapproved: Board Of Selectmen

Date: _____

3.3

Inter Office

Memo

To: Board of Selectmen

From: Cemetery & Parks Commissioners

Re: May 15, 2013

Subject: Surplus equipment

At the May 15, 2013 Cemetery and Parks monthly meeting the Commissioners' voted to declare the following surplus equipment.

1. 2001 Ford F350 1 Ton Dump Truck VIN# FDNF3741EDZ21282
Color White

2. 32 inch Ferris walk behind hydrostatic mower
VIN# MODEL#

Any monies or trades will be cemetery property.

Thank you.

Raymond P. Boyes Sr.

John B. Barrett

3.A

TOWN OF TOWNSEND, MASSACHUSETTS

Management Letter

For the Year Ended June 30, 2011

TABLE OF CONTENTS

	<u>PAGE</u>
INTRODUCTORY LETTER	1
<u>CURRENT YEAR RECOMMENDATIONS:</u>	
1. Improve Cash Reconciliation Process (Material Weakness)	3
2. Improve Controls over Water Activity (Material Weakness)	4
3. Develop a More Formal Risk Assessment Process (Material Weakness)	5
4. Maintain Tax Title Accounts (Material Weakness)	6
5. Maintain Assessor Log of Abatements	6



MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

To the Board of Selectmen and Town Administrator
Town of Townsend, Massachusetts

In planning and performing our audit of the financial statements of the Town of Townsend, Massachusetts as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Townsend's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management's override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. Material weaknesses are noted in the table of contents and comment headings.

During our audit we also became aware of certain other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to the recommendation identified from our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, Board of Selectmen, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heach + Company P.C.
April 1, 2013

CURRENT YEAR RECOMMENDATIONS:

1. Improve the Cash Reconciliation Process (Material Weakness)

The Town's current cash reconciliation process does not include the use of a summary report to document all individual bank statement balances and the related outstanding items needed to reconcile to the Treasurer's cash books and to the general ledger. As a result, it is difficult to determine the nature and extent of all reconciling items. In addition, we noted that the Treasurer's cashbook had not been maintained for a number of months, nor reconciled to the bank statements. Throughout the audit process, many of the reconciled balances were changed by the Treasurer as additional reconciling items were identified. In addition, it was time consuming and difficult for the Treasurer to provide support for the reconciling items selected for testing. Further complicating the process, we noted that transfers were made between accounts to fund payroll and vendor warrants that did not always agree with the warrant amounts. We further noted that stale checks dating back a number of years were not reported to the Town Accountant, and many of the bank accounts had not been reconciled for months.

We recommend the Treasurer implement the following recommendations:

- Reconcile all bank accounts each month on a timely basis.
- Clear any old reconciling items identified in the cashbook as soon as possible.
- Ensure transfers made to fund payroll and vendor warrants between bank accounts agree with the actual warrant amounts.
- Establish a tailings account by adding the total stale checks back to the general ledger cash and creating an offsetting tailings liability account. At the same time, the outstanding checks would be voided and removed from the bank account reconciliation.

We also recommend the establishment of a summarized one-page report that shows the reconciling items for each bank statement to prove to both the Treasurer's cashbooks and to the Town Accountant's general ledger. This report should be formally reviewed, approved, and signed by the Town Accountant and Treasurer within thirty days of month end.

Implementation of these recommendations will help ensure total cash balances reconcile to the Town Accountant's general ledger, and will help detect errors and irregularities. This will also simplify the bank reconciliation process and improve the timeliness of reconciling cash with the cashbook and general ledger.

Town's Response:

The Town is in agreement with the finding in item 1. The Town will implement the recommendations during the second half of FY2013.

2. Improve Controls Over Water Activity (Material Weakness)

The Water Department is responsible for all phases of the Water activity including, but not limited to:

- Billing
- Collection and posting of revenue
- Abatement approval and posting
- Billing adjustments and posting

One individual or department is responsible for all functions of a transaction cycle results in a lack of segregation of duties. This increases the risk that errors or irregularities could occur and go undetected.

We recommend that the Town transfer collection responsibilities to the Tax Collector's office. We also recommend that individuals involved with abatements and postings to customer accounts be restricted from the handling of collections. Establishing and documenting an adequate segregation of duties and audit trail will protect the Town's assets and reduce the risk of errors or irregularities occurring and going undetected.

Town's Response:

The Town is in agreement with the finding in item 2. On April 9, 2013, the Town Administrator, Tax Collector, and Town Accountant met with the Water Commissioner, the Water Superintendent, and the Water Department's Office Administrator to discuss the concerns and recommendations identified in item 2. All in attendance were in agreement that the concerns have merit and must be addressed. The Town and the Water Department will explore implementing

a lockbox service and on-line bill pay. In addition, the Water Department will develop standard operating procedures to segregate the duties of its employees.

3. **Develop a More Formal Risk Assessment Process (Material Weakness)**

The Town informally performs its own risk assessment for possible fraud or material misstatement through various policies and procedures and regular reviews of trends in the financial statements. Risk assessment is a management function designed to identify where an organization may be vulnerable to errors and/or irregularities. A complete risk assessment process involves a written description of risk areas identified by those charged with governance (management and elected officials) and a description of how the organization intends on responding to the risks.

We recommend that the Town implement a more formal risk assessment process that includes internal audits and written identification of areas where potential fraud or material misstatements to the basic financial statements may occur. Regular department head meetings could be used as a starting point for documenting risk assessment discussions and assessments.

In evaluating risk areas, particular consideration should be given to situations where a single employee is responsible for performing most or all accounting responsibilities, since this could create opportunities for fraud to occur and go undetected. The Town should evaluate major transactional cycles in all applicable departments to ensure an adequate segregation of duties exists. If staffing levels do not permit an adequate segregation of duties, the Town should provide additional oversight, which should include review and documented sign-off of the key accounting records.

We also recommend the Town establish a formal employee fraud policy to provide staff with guidance in the event they observe or suspect fraud in the work place.

Town's Response:

The Town is in agreement with the finding in item 3. The Town Accountant will develop a risk assessment policy to be brought to the Board of Selectmen for adoption during the second half of FY2013.

4. **Maintain Tax Title Accounts (Material Weakness)**

The Treasurer's office does not maintain records to support Real Estate Taxes placed in Tax Title during fiscal year 2011. As a result, the Tax Title receivable reported in the general ledger was not supported by detailed records.

We recommend the Treasurer's office maintain detailed Tax Title activity by fiscal year. This will improve reconciliation procedures with the Town Accountant, as well as to provide the Board of Selectmen with a periodic update of this critical information.

Town's Response:

The Town is in agreement with the finding in item 4. The Administration has submitted an FY2014 funding request for integrated financial software linking accounting, collections, treasury, and assessing. Support for the funding request has been received from the Capital Planning Committee and Board of Selectmen and a funding source identified. Approval at Town Meeting on May 7, 2013 is anticipated. The new software will make it easier for the Treasurer/Collector to maintain records of tax title properties.

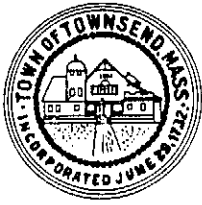
5. **Maintain Assessor Log of Abatements**

The Assessors' Office does not currently maintain a log to track abatements and remaining balances in overlay accounts or a log of open cases with the Appellate Tax Board.

We recommend overlay logs be maintained in order to improve reconciliation procedures with the Town Accountant as well as to provide the Board of Selectmen with a periodic update of this critical information.

Town's Response:

The Town is in agreement with the finding. The Town Accountant has assisted the Assessor's Office in setting up a spreadsheet to monitor abatement/overlay activity. The Assessor's Office has already started using the spreadsheet. The Assessor's Office has also created a log to track open cases with the Appellate Tax Board (ATB).



Office of the
BOARD OF SELECTMEN
272 Main Street
Townsend, Massachusetts 01469

3.5

Sue Lisio, *Chairman*
Andrew J. Sheehan,
Town Administrator

Robert Plamondon, *Vice-Chairman*

Colin McNabb, *Clerk*
Office (978) 597-1701
Fax (978) 597-1719

RECLASSIFICATION OF POSITIONS

POLICY #2013-01

Adopted _____, 2013

Introduction: From time to time it is necessary or appropriate to review the classification of a position. Requests for reclassifications shall be undertaken in accordance with this policy.

A department, board, or commission that desires that a position be reclassified shall submit the following information to the Town Administrator:

1. Completed Position Analysis Questionnaire;
2. Amended or edited job description noting changes to the position;
3. Such other information it deems relevant to support the request.

After reviewing for completeness, the Town Administrator will schedule the request for reclassification on a Board of Selectmen agenda.

The Board of Selectmen shall review the information and make an initial determination on the request:

1. If the Board determines that reclassification is not warranted it shall notify the parties of its determination;
2. If the Board determines further review is warranted it will forward the materials to Human Resources Services, Inc. (HRS) or such other consultant or individual chosen by the Board

Upon receiving a recommendation from its consultant or individual the Board will make such changes to the classification as the Board deems appropriate and shall notify the parties. The decision of the Board is final.

The Board of Selectmen reserves the right to limit the number of reclassification reviews.



3.9

REQUEST FOR TRANSFER OF APPROPRIATIONS

In accordance with the Chapter 77 of the Acts of 2006

TO: BOARD OF SELECTMEN
FINANCE COMMITTEE

DATE: May 17, 2013

FROM: Management Information Systems

OFFICER/DEPT HEAD: Andrew J. Sheehan, Town Administrator

Request is hereby made for the following transfer in accordance with Chapter 77 of the Acts of 2006 which amended MGL Chapter 44, Section 33B, provides for year-end transfers between departmental appropriations in towns without the necessity of a town meeting vote.

In reviewing your request, the Board of Selectmen, with the concurrence of the Finance Committee will consider the following:

- Last 2 months of fiscal year or first 15 days of the new fiscal year to apply to the previous fiscal year.
- Not a municipal light department or a school department
- Amount not to exceed 3% of annual budget for the department from or within which the transfer is made or \$5,000.00, whichever is greater,

Amount requested: \$1,000.00

To be transferred to: MIS Replacement Equipment, acct. 155-5870
(name & account number of appropriation)

To be transferred from: Town Counsel, dept. 151
(name & account number of appropriation)

Balance remaining in appropriation from which transferred: \$19,083.72

The amount requested to be used for the following reasons: Additional funds are necessary to fund computer replacements and other MIS equipment purchases.

Action by Board of Selectmen

Action by Finance Committee

Date of Meeting

Date of Meeting

Vote: YES [] NO []

Vote: YES [] NO []

Transfer voted in the sum: \$ _____

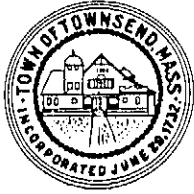
Transfer voted in the sum: \$ _____

Chairman, Board of Selectmen

Chairman, Finance Committee

Original to Town Accountant

Copy to Finance Committee, Board of Selectmen, Department/Board or Commission



REQUEST FOR TRANSFER OF APPROPRIATIONS

In accordance with the Chapter 77 of the Acts of 2006

TO: BOARD OF SELECTMEN
FINANCE COMMITTEE

DATE: May 17, 2013

FROM: Board of Selectmen

OFFICER/DEPT HEAD: Andrew J. Sheehan, Town
Administrator

Request is hereby made for the following transfer in accordance with Chapter 77 of the Acts of 2006 which amended MGL Chapter 44, Section 33B, provides for year-end transfers between departmental appropriations in towns without the necessity of a town meeting vote.

In reviewing your request, the Board of Selectmen, with the concurrence of the Finance Committee will consider the following:

Last 2 months of fiscal year or first 15 days of the new fiscal year to apply to the previous fiscal year.

Not a municipal light department or a school department

Amount not to exceed 3% of annual budget for the department from or within which the transfer is made or \$5,000.00, whichever is greater,

Amount requested: \$1,000.00

To be transferred to: Board of Selectmen, acct. 122-5730 dues & memberships
(name & account number of appropriation)

To be transferred from: Town Counsel, dept. 151
(name & account number of appropriation)

Balance remaining in appropriation from which transferred: \$19,083.72

The amount requested to be used for the following reasons: Additional funds are necessary to reimburse staff for professional development and purchases of supplies.

Action by Board of Selectmen

Action by Finance Committee

Date of Meeting

Date of Meeting

Vote: YES [] NO []

Vote: YES [] NO []

Transfer voted in the sum: \$ _____

Transfer voted in the sum: \$ _____

Chairman, Board of Selectmen

Chairman, Finance Committee

Original to Town Accountant

Copy to Finance Committee, Board of Selectmen, Department/Board or Commission

COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

3.10

Middlesex County SS.

To either of the Constables of the Town of Townsend

GREETING:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said Town of Townsend who are qualified to vote in the Special State Election to vote at

Precincts 1, 2, and 3

Memorial Hall, 272 Main Street, Townsend, MA

on **TUESDAY, THE TWENTY-FIFTH OF JUNE, 2013**, from 7:00 A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the Special State Election for the candidates for the following office:

SENATOR IN CONGRESS. . . . FOR THIS COMMONWEALTH

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this _____ day of _____, 2013.
(month)

Selectmen of Townsend

(Indicate method of service of warrant.)

_____, 2013.
Constable (month and day)

(Warrant must be posted at least *seven days prior* to June 25, 2013.)

MIDDLESEX, SS.

PURSUANT TO THE WITHIN WARRANT, I have notified and warned the inhabitants of the Town of TOWNSEND by posting up attested copies of the same at: MEMORIAL HALL, 272 MAIN STREET AT THE CENTER, THE WEST TOWNSEND FIRE STATION, 460 MAIN STREET IN WEST TOWNSEND, THE POLICE/COMMUNICATIONS CENTER, 70 BROOKLINE ROAD and THE NORTH MIDDLESEX REGIONAL HIGH SCHOOL, 19 MAIN STREET AND HARBOR CHURCH, 80 MAIN STREET AT LEAST **SEVEN (7) DAYS** BEFORE THE DATE OF THE ELECTION, AS WITHIN DIRECTED.

Constable of TOWNSEND

SIGNATURE

LOCATION	TIME	MONTH	DAY	YEAR
MEMORIAL HALL	_____	_____	_____	_____
W. TOWNSEND FIRE STATION	_____	_____	_____	_____
NORTH MIDDLESEX REGIONAL HIGH SCHOOL	_____	_____	_____	_____
POLICE/COMMUNICATIONS CENTER	_____	_____	_____	_____
HARBOR CHURCH	_____	_____	_____	_____

4.1



Town of Townsend

New Employee or Change in Status Form

Employee Name DaCosta, Robert R. Date 5/8/13

Employee Address _____ SS# _____

Home Phone _____ DOB _____

Employee Status Hired Appointed Elected Temporary in excess of 90 days

Employee Effective Start Date 5/6/13 Hours per week _____

Department Police Rate of pay 42.35 per hour

Title Special Police Officer Rate of pay _____ annual

Middlesex Retirement Y N OR OBRA Y N

REASON FOR CHANGE OF STATUS (Resignation, Termination, Layoff, or Other):

Effective date of change: 5/8/13

Ervin Marshall, Jr., Chief of Police 5/8/13
Date

Signature of Town Administrator _____
Date