

## ACCOUNTS COMMITTEE MEETING MINUTES

The Accounts Committee will meet on *Tuesday, July 18, 2023 at 6:00 PM* in the *GAR Conference Room, Brockton City Hall, 45 School Street*, to consider the following:

### 1. GL accounts by department vs. Chart of Accounts

Irene Giannopoulos- Interim Auditor

- Explanation of statutory categories, how revenue is separated and coded by departments.

No questions from councilors.

### 2. Update on the Open Checkbook

Irene Giannopoulos- Interim Auditor

- Reached out to Cleargov. Open Checkbook should be available by fall.

Councilor D'Agostino

- More specific timeline? Early vs late fall.
- Wants explanation of how data is transferred and difficulty.

Councilor Lally

- Reiterated desire to update checkbook for constituent review.

Irene Giannopoulos- Interim Auditor

- Will try for September.
- Have been informed by Cleargov that transfer is easy.

### 3. Review of Warrants P23-128 through P23-153

Councilor D'Agostino

- Questions regarding human services payments. What funds are for specifically.
- Requests follow up email on what funding is providing to constituents.
- Would like clarification on the vetting process for the business' awarded funds.
- What constitutes general operating costs.

Irene Giannopoulos- Interim Auditor

- ARPA funds for small businesses.
- General operating budget that they are allowed to use grant money for.
- Will provide council with what general operating consists of for 4 PO.s.

Councilor Lally

- Free the Captives Ministry. Human service contract.
- Curious as to how many human services contracts we have and what they are providing. They are very vague.
- What methods do we have to verify how the funds are being applied?

Irene Giannopoulos- Interim Auditor

- Grant revenue. Will reach out to CFO for clarification on funds application.

Councilor D'Agostino

- These human services organizations would have had operating costs pre-Covid so would like to know what they are doing extra to warrant funding.

Councilor Teixeira

- Who is getting the money and how are the constituents benefitting?
- Boston Public Schools tuition.
- East Bridgewater Police Details.

Irene Giannopoulos- Interim Auditor

- Boston Public is tuition for Special Education.
- Police detail for DPW highway construction.

Councilor Teixeira

- We bring police from other towns when we don't have enough for details.

Councilor D'Agostino

- 'Other services' for Elizabeth Englander.
- First Student, payment for busses. YTD \$595,000 so I am curious why a vendor we replaced by bringing in-house has still gotten such funding.

Irene Giannopoulos- Interim Auditor

- Expert consultation and presentation for Title 1 at North Middle School.
- Busses for sports transportation.

Councilor Lally

- Discussion on dates of purchasing fleet and timeline of need for supplementation.

Councilor D'Agostino

- Requests information from school dept as to why we are not using our own and why we are paying so late and still paying so much in this fiscal.

Councilor Teixeira

- Notices invoice is from 2021. Why are we just now paying it?

Irene Giannopoulos- Interim Auditor

- This may be a multi-year contract that can span multiple fiscals.
- Will get clarification from school and city CFO's on why these are paid late and why we are still using their services.

Councilor Lally

- Supposed to pay it out of that year. If you are not, it is worth review.
- It is either human error or dancing with the dollars.

Councilor D'Agostino

- Looking at waste contract and disparity in payment amounts.
- Wants clarification on typical payment amounts. School vs City accounts. Some payments are \$30K some are \$500K.
- Timeframe on payments typically. 30-60 days since service performed? Vendor could send late vs city not submitting timely.

Councilor Teixeira

- Questioning why one invoice is paid under multiple PO #'s.
- Requests follow up regarding the trash services, amount for each type of service (trash vs recycling) in typical month.

Councilor D'Agostino

- Will have ARPA review on August agenda and asks for additional items.

Councilor Lally

- Would like to dedicate as much time to ARPA as possible.
- The funds were almost entirely handed out per the Mayor, so checking in doesn't hurt.
- The federal government, county and city have criteria for spending and verification of fund application.