

## ACCOUNTS COMMITTEE MEETING MINUTES

The Accounts Committee met on *Tuesday, March 5, 2024 at 6:00 PM* in the *City Council Chamber, Brockton City Hall, 45 School Street*, to consider the following:

1. Accounts Payable Warrant review for Month of January 2024

Karen Preval- Auditor

- Warrant P24-060 as of January 11, 2024
- Going forward 2 weeks prior warrant will be sent to review for specific questions

Councilor Farwell

- Description of accounts committee and its purpose, excluding payroll

Councilor Lally

- In the future expand the review to month to month, limited payments

Councilor Farwell

- McKinney-Vento transportation year to date \$188,080. Requested bid info
- When request to pay is received from school who enters the info?
- Who is authorized at school dept?
- To ensure accuracy and policies followed and supervised would a centralized accounts payable office be better if it were properly staffed?
- Do the staff in the school dept crosscheck to ensure sufficient funds in an account?
- Unhappy with the lack of detail on the printouts.
- Amazon services, number of entries for office supplies. We have a local WB Mason on the bid list. We need to reexamine. Are we crosschecking if we have contract/bid?
- How many people are allowed to order from amazon and the process?

Karen Preval- Auditor

- Dept heads enter once service is verified as provided, auditing verifies accurate signatures and pays.
- Previously it was CFO & Deputy CFO, changes have been made but must be approved by superintendent before being sent to auditing.
- Would be a good idea but more important to have consistent policies and procedures with internal controls.
- Can't speak for the school dept as they are under investigation but with the oversight of the CFO and Deputy CFO they would be reviewing contracts and invoices similar to how we operate on the city side.
- Anyone can order but we do strongly suggest if for supplies they use WB Mason.
- A lot of teachers have items only available through Amazon but use as last resort.

Councilor Teixeira

- Churchill Linen - Multiple vendors and national grid?? Does the city
- When was this lease signed?

Karen Preval- Auditor

- December lease invoice, this is from the school, I can't answer if they rent from them.
- We verify the math adds up, I can request additional information.

Councilor Griffin

- Other contract services?

Karen Preval- Auditor

- Within Munis chart of accounts should match expense/object codes. Summary report is limited and the system is more detailed.

Councilor Farwell

- Who is Paul Cotoumas? Other contract services. Look at during budget for Parks.
- Do we cut checks to an individual vs corporation?
- I assume we can run a report for McKinney-Vento vendors and where we are ytd.

Karen Preval- Auditor

- Checks are based on W9 info provided, LLC vs Corp etc.
- Cotoumas - Golf management service 12/4-12/10/23
- Can run a variety of reports

Councilor Lally

- Fairview Millwork, not a lot of money but we have two building and facilities maintenance departments. What are they doing that we couldn't?
- Verifying DPW for police details
- May institute tuition. We bought building what are we paying?
- Lawyers for school dept. A lot of billable hours when we have a law dept. What are we paying for? General ongoing business?
- School committee lawyers, should we have a deputy solicitor if we are paying this much to law firms?

Karen Preval- Auditor

- Invoice shown on screen, routine work at west Middle school
- May institute invoice verified as SPED Tuition.
- Legal and professional fees for Sept.- corrected to December. Explained late submissions.

Councilor Farwell

- May Institute has a number of facilities. May be tuition for OOD SPED program.
- Law office attending meeting with client/BEA who is the client?
- Law allows school committee to have their own legal counsel but individual members should not be contacting directly due to billable hours.

Councilor Teixeira

- Do they have a budget?

Councilor Griffin

- We are paying for opinions on open meeting laws, we have lawyers on city side that could easily interpret.
- Appears to be a legal free for all.

Councilor Lally

- Meeting with outside auditor with the law firm? A lot of preparation for school meetings and reviewing policies.
- Concerns about credit cards and authorized use, similar with law on billable hours.
- We are looking for a more streamlined operation.
- In addition to the warrants in these meeting if auditing could anticipate info we would want printed out.
- Teddy Town, is this for the Library?

#### Councilor Teixeira

- \$260/ hour for lawyers
- Would request Solicitor Bridges to come before the committee.
- TNTP Inc, if you could include this on that report.

#### Councilor Farwell

- 9/20/23 email discussions re: records request. Why can't solicitors handle public records requests?
- What is school committee policy on whom and when can be contacted.
- Not nitpicking, we hear about not enough money for teachers, empty classrooms, instructional supplies, can't sit back and trust everything is ok. Haven't fully vetted where we can make reasonable changes to save money. Adds up over the fiscal year.
- One-time vendor- Tells me nothing. I assume we remitted overpayments. Should not be generic one-time vendors.
- Hope we have concrete recommendations for the mayor and CFO to improve clarity on spending.

#### Councilor Lally

- When we see the Law Dept can we discuss the lease situation? Leases that do not come to council delegitimizes the lease.
- McKinney-Vento, would like a list of vendors that were paid under 'other contract services' over a specific dollar amount

#### Karen Preval- Auditor

- Confirms Teddy Town is a Library invoice.
- Can run report for 'other contract services'. Will provide the warrant 2 weeks in advance so the councilors will then have time to review and request any additional documentation necessary. Can also have time to bring appropriate staff to answer.