

ACCOUNTS COMMITTEE AGENDA

The Accounts Committee met on *Tuesday, April 23, 2024 at 6:00 PM* in the *City Council Chamber, Brockton City Hall, 45 School Street*, to consider the following:

1. Review of Vendor Warrants P24-061 through P24-101

Councilor Farwell

- Commonwealth of Mass paying for department equipment, amount seems unusual.
- Please explain how we could not spend the grant. Did it need to be spent by a certain date? I am seeking to have an Assistant City Auditor specifically to oversee the procurement and expenditure of grants. If approved, the position would pay less than if it were on the school side for comparable position.
- Criminal History Systems Board, contribution, donation or bequest? Labeled incorrectly
- Dept of Environmental Protection, EPA/DEP mandate.
- Suffolk University
- One-time Vendor, rebated many sewer charges, no names, verify not duplicates.
- Murphy, Lamere and Murphy, school department lawyers. Blanket payment?
- Elan Financial, equipment, services, dollar tree/Trinidad. Please expand. Would be helpful if city and school personnel with card be identified.

Irene Giannopoulos- Interim Auditor

- Grant fund for school HVAC, unexpended funds returned to the state.
- A grant agreement is a contract, allowable expenses must be completed by the grant term ending or be returned.
- Police trust fund, firearm licensing fees.
- DPW Annual fee from the enterprise funds from 2021. Will get more information.
- School Dept, out of grant funds, Program is 'Stop School Violence'
- Can get more information on sewer refunds.
- Legal and professional fees for Special Ed.
- The city's credit card. Will provide list next meeting. Flag from dollar tree.

Councilor Griffin

- National EC Services Inc. Other contract services.

Irene Giannopoulos- Interim Auditor

- Planners office, Grant funds, Engineer services for Corcoran

Councilor Lally

- Buzzaround Inc, Occasional positive news online paper, why labeled consultants?
- The Profit Corp, Athletics Equipment
- Kaestle Boos Assoc, Architectural firm for public safety building, many years what are they still billing us for? Amendment to pre-excavation planning, would they be the ones that we would talk to about how they missed a building underground? Why are we paying additional for something that would have been under their umbrella?
- How much are we paying other municipalities for details? Would like to get a number so we can justify hiring more officer's vs paying others. Demonstrate a need to be more aggressive with hiring

- Murphy, Hesse, Toomey and Lehane. Is it reasonable to come out of the general fund?

Irene Giannopoulos- Interim Auditor

- Library, general fund, grant writing class.
- School Phys Ed Dept, Sports Equipment out of general fund
- The below ground discovery of hazardous material.
- October fees out of general fund. Unless there is a grant to cover legal fees, it must be from general fund.
- With everything that has happened with the school department we have never had so many public records requests.

Councilor Griffin

- Brockton does not have enough to cover all necessary details so we use other towns.
- Number of details in the city we don't have the resources to hire that many officers. There is an administrative fee that is paid to the city.

Councilor Farwell

- Amendments for Kaestle Boos are based on hazardous discovery.
- We as a council don't understand if you have a budget deficit, and I understand the school committee is entitled to their own atty but the city has their own counsel why are we paying an external attorney? If city's counsel can handle open meeting law complaints and records requests for the city why can't they handle the school too?

Councilor Griffin

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Councilor Lally

- Atty bills for October to review city leases, we still haven't been provided the leases.
- Why is the committee being advised about negotiations for the Boys and Girls club??
- The invoice being vague stating 'school committee member' all would assume it is another member. More clarity would be best for billing.

Councilor Farwell

- When I was on the school committee we could not individually seek counsel.
- Attended school committee meeting, over \$1,000.

Councilor Teixeira

- Adriana Sirignano, YTD amount
- May Institute

Irene Giannopoulos- Interim Auditor

- Transportation costs out of general fund. Post its indicate an issue with receiving.
- May Institute is Special Ed related.

2. Questions/Comments?

Councilor Farwell

- Ordinance was filed for better bid process with transportation vendors.
- What is staffing like in your office? Where can council help?

- Why do we not do additional training in municipal finance? We use consultants, move staff to another department without the skills. Hope you push training, software
- It must be every city department.

Irene Giannopoulos- Interim Auditor

- Need to modernize everything and streamline processes with auditing and payroll.
- Manual labor of calculations with a Munis consultant. We don't have a perfect vendor to be able to do that work automated for payroll.
- A/P on school side needs to be built a little more. Transfer of knowledge did not occur. Adequate consultants on A/P.
- When outside departments, including school, are not functioning finance wise in an organizational way it falls on my department and we are not big enough for that. Must rely on all departments for understanding that the services provided are based on finance. There is a business foundation missing from individual departments and in compliance with the laws for procurement and finance. My department can't monitor all business financial needs. Need internal systems within each department.
- We had two trainings, one grant training and one contracts manager training for additional products on Munis that would benefit the City as a whole.
- Unanticipated auditing costs related to the school deficit. No control of outside departments regarding the business piece of the operation.
- Strong finance secures the service and the people it benefits.

Councilor Teixeira

- We all need to come together. It is our money.

Irene Giannopoulos- Interim Auditor

- DOR is looking at the auditing dept and other departments do not recognize that we are not separate.

Councilor Griffin

- Financing is the foundation of the city.