

## ACCOUNTS COMMITTEE MEETING MINUTES

The Accounts Committee met on *Wednesday, January 29, 2025 at 6:00 PM* in the *City Council Chamber, Brockton City Hall, 45 School Street*, to consider the following:

### 1. Discussion about accounts payable process and pending action plans with procurement at Brockton Public Schools

Irene Giannopoulos- City Auditor

- Fill in the committee on progress with BPS.
- Come up with game plan on what they need to do for overall structure.
- AP staff is learning the inner workings of the business component of BPS to safeguard the city because of their lack of a procurement officer.
- It's snowballed between us and them for example understanding why something is sole source, they can type in Munis so we are comfortable continuing to pay.
- I requested an action plan on how to train on procurement, how long it will take.
- Draft presented. Having procurement followed prior to submitting for payment.
- Is one procurement officer enough?
- Power-point shared by BPS, Procurement Form, shows progress.
- Can show good faith from a legal compliant standpoint.
- Along with weekly meetings I sit with my AP supervisor and BPS weekly.

Councilor Lally

- The director of strategy and compliance, Kim Tsai unable to make this evening.
- Sounds like a more productive working relationship.

Councilor Farwell

- Kim Tsai is collaborative, I was wrong to prejudge and this has worked out well.
- Cohesiveness of thought and change in culture of BPS to effectively use resources.
- Do you for-see training in efficiency by FY26?

Irene Giannopoulos- City Auditor

- I do, I don't want to go piecemeal every week, difficult for the staff in my office.
- Necessary for now but working to a point they're self-sufficient so we are doing what auditing is supposed to do. Dealing with PO's and they have contracts covered.
- Huge issue getting everyone to understand each role. Communication problem.
- If I knowingly am presented with an invoice that's unlawful, I can't pay it.
- I need to know they're handling it. Action plan is huge.

Councilor Farwell

- Agree might need more than one procurement officer. I believe it's the law it would all be under Chief Procurement Officer Mike Morris but can delegate functions.

Councilor Asack

- Happy to hear about the collaboration.

Councilor Nicastro

- Why wasn't it done this way all along? Auditor position difficult to keep filled.
- Doesn't this form protect them as well as the auditor's office?

Irene Giannopoulos- City Auditor

- Yes, it does protect them
- In terms of this position it is an extraordinary situation, equivalent to town accountant. It's a team effort. In order for this position to be stable everyone else needs to be as well. Understanding importance of systems and financial foundation.

Councilor Teixeira

- Great to have an adult in the room to discuss the problems.

Councilor Lally

- The form is great. Gets us to where we need to go.

## 2. Review of Vendor Warrants P25-047 through P25-077

Councilor Asack

- EZ Pass, says veterinary services.
- When I was previously on committee we had a department key.

Irene Giannopoulos- City Auditor

- Showed UMAS 4 number code for dept., will provide a key.
- Police EZpass, K9 exams at the vet.

Councilor Farwell

- Elan financial, Police, Fire, HR, Finance/ What depts?
- Didn't have them when I was in Mayor's office. Did business with a PO.
- Party Time, Party City, Enterprise Ad. Would discourage use of CC.
- Let's Party, several Uber Health
- A lot of invoices for different dept's. Can we get report to extract public safety invoices and schools so this isn't comingled? 50+ pages is overwhelming.

Irene Giannopoulos- City Auditor

- In talks to have school dept added.
- Finance, Mayor, HR, Police & Law dept have access. All depts can use card but we have a policy to ensure allowable expense to use the card.
- Truthfully, I don't like CC's, not a lot of control. Should be used in funky situations.
- Police Dept, Jamboree equip rental. Grant funds.
- Finance, Uber Health rides, Grant funds. Through BOH.
- Would likely need to be a different type of report to export to excel.

Councilor Lally

- My fault, I asked for Dec and Jan warrants due to scheduling.

Councilor Farwell

- Comm of MA DPH, returned \$, what grant? State grant?
- One-time vendor, significant water/sewer refund unidentified.
- A lot of party time food purchases, preference to do a PO.
- SPED transportation is very costly, would like to know where we are in the bids.

Irene Giannopoulos- City Auditor

- School Dept, underspent on line items. Will find out.

Councilor Lally

- Gave list of access to city CC, who has access to schools?
- Part of deficit, too many had access.

Irene Giannopoulos- City Auditor

- They don't have one right now. In discussions. Any others are not valid.
- Agenda for next Acct meeting, a lot of policies not written. My staff working to write out policies for the website. Intranet vs Internet site is in the works.
- CC policy displayed would be helpful.

Councilor Teixeira

- Elan Credit. Multiple payments of the same PO's.
- Elan Credit, Out-of-state travel, says New York.

Irene Giannopoulos- City Auditor

- Police Dept, toll charge, will find out about transponder.
- Incorrect attachment will get info for committee.
- Police Dept, will find out more.

Councilor Asack

- With EZ pass do we have a transponder? Whatever they bill we get late fees.

Councilor Nicaastro

- There is a fair amount of fraud with EZ Pass.
- Settlement, Shapiro Law Group. Want to see the highlighted in yellow
- We overpaid and he didn't have to pay it back?
- Lawyer Sarah Spatafore.

Councilor Farwell

- Is there a name for the case? Darnell Williams, employee contract ran out. Failure to offer employment disputed. Interesting he was overpaid. Did this go through Law?

Councilor Lally

- We overpaid (Darnell Williams). Do we know how it was overpaid?

Councilor Nicaastro

- \$3M in check to the office of state treasurer interesting acct description mosquito control, air pollution, charter school, school choice.
- Abington Police, public safety. Must have covered us on a detail.
- Ricky Teixeira, custodial services.
- Gabriella Babu, Veteran's cash benefits. Direct payment or a veteran?
- Baptiste Donaldson, Public safety \$100
- Aquaria LLC 3 checks for the same amount.
- Brockton Police Detail \$2,500 snow removal
- Capital Strategic Solutions
- Waste Removal, a number of payments for waste removal to different companies.
- Why don't we all use the same company?
- BS Tire Recycling, Trash contract selection service, another trash contract.
- Home Depot credit services. We have credit cards with Home Depot too?
- Not a lot of money. Are we reimbursing? Are there cards we don't know about?

- Building renter lease, High St parking lot, 3 months looks paid in advance

Irene Giannopoulos- City Auditor

- Settlement for school dept, general fund, will do some digging on it.
- That's our cherry sheet assessments, it's an accounting entry technically, not an actual payment. Will speak to treasurer about how it gets put into accounting system.
- Parks & Rec's rug cleaning at Meadow Lane
- Yes, dental for a veteran
- School general fund, Dept of Transportation.
- Aquaria paying 3 months at once.
- Hitting Highway, winter ban parking. Possible detail to tow?
- Finance, Interim HR Director is contracted through Capital Strategic.
- Parking authority yard waste, enterprise fund.
- Refuse Dept, scrap tire disposal.
- Just paying Home Depot, not a credit card. Should have PO. Reimbursement for something purchased. Charged on someone's card. Will look into.
- Parking Authority, should be a lease agreement. Will forward.

Councilor Farwell

- Per contract transportation is allowed \$100 DOT PE reimbursement.
- Had to authorize payment for Aquaria.
- An officer is called during a snowstorm to facilitate towing for snow removal.
- Should be pursuant to an RFP, it is over \$10k

Councilor Lally

- I asked last year, surrounding towns do police details.
- I had listed. Quite a few listings \$100
- Yard waste for Parking Authority??

Councilor Teixeira

- Peter Sarafeen, month of November did we have snow in November?
- 5 payments of \$3,330 for Brockton Day Nursery

Irene Giannopoulos- City Auditor

- Highway snow/ice. Paying a vendor to plow.
- Grant payment, nursery costs using grant funds.

Councilor Farwell

- Don't we guarantee payment to make them available? Started 30 years ago.

Councilor Lally

- Comm of Mass, Pd YTD \$21,000 for legal and \$60 for instate travel, EZ Pass
- Teddy Town- other contract services
- In-state travel seems to be double digit amounts, one is at \$1,482 YTD, no travel restrictions on the school side but city can't go down the street.
- \$5,500 YTD, MCOA
- For the record, Open Architects YTD \$125,000 6 months in.
- Bequests to Melrose Cemetery, usually bequests are \$ coming in. \$ coming through us so looks like expense?

Irene Giannopoulos- City Auditor

- Fire Dept, generally you want to know what is going on with EZ Passes, Correct?
- Library grant funds for holiday program Violet the Clown & Teddy Town.
- Conference at the Seacrest Hotel.
- Council on Aging conference, grant funds.
- Through cemetery trust fund, perpetual care.

Councilor Farwell

- SPED director for school dept, Conference fee down the cape

Councilor Nicaastro

- The money is coming in for the plots?

Councilor Farwell

- One-time vendor, water bill rebate, almost \$1M YTD.
- Surprised we would be over billing that much and need to pay it back out.
- The name should be public record it's public funds.
- Going to make my usual statement on Amazon. Should have a policy, how many can purchase, know where it's delivered, central purchasing and delivery point.
- We have a valid contract with WB Mason. We execute an agreement with them and we ought to live up to our side of it. They deliver in a timely manner.
- One-time vendor, Collectors fees, what are they and to whom is \$28,000 paid?
- Explain to me why we use one-time vendor. Even if it said various rebates.
- 4Imprint, sundries and supplies tell me a lot. \$9,731 YTD, Shwag, chenille blankets
- When you go to the dept head meetings, can use my name, I would hope you could say to the mayor audibly for others that if you're going to order something and can do it locally, do it.
- We are only as good as the policies we put in place.
- Every person that has authority should sign and acknowledge the policy.

Irene Giannopoulos- City Auditor

- 9999 Vendor is a refund of water bill. Will look into.
- It looks like it's from a taking or lien.
- It's related to a bill itself and a Munis function. I can talk to Marty about the process.
- Supplies for the Library
- In auditing we have rejected Amazon bills that were delivered to a home. They must be delivered to a school or city building.

Councilor Lally

- This (collector fees) shows that one-time vendor isn't \$1M in water bills.

Councilor Asack

- I do see a lot of vendors outside of the city. should be using city vendors.
- Hard to get a copy of amazon receipts. How are you dealing with that?
- PO 80415045, we are paying to tutor one of our students?

Irene Giannopoulos- City Auditor

- Screenshots of amazon order
- Private school tutor, grant funds, will find out what this is about.

Councilor Farwell

- Title One services

Councilor Teixeira

- City of Brockton YTD \$331,397.96, water charge

Councilor Farwell

- Those are payment from the schools for water & sewer

Irene Giannopoulos- City Auditor

- Parks paying their water bill, school dept water bill

### 3. Questions/Comments?

Councilor Lally

- Things I have noted for a later meeting are the settlement, MA Treasurers cherry sheet and Parking/DPW waste removal chain of expenses.
- New make up to the committee,
- Accts Committee is very important and a lot of responsibility to dig in and ask these questions.
- Would like to meet regularly to dig through warrants and also discuss other matters within our scope.
- Questions like the EZ Pass policy, do we have/should we have EZ Pass
- Discuss the written policies the auditor has posted online.
- How do we handle amazon, should we handle it a different way? How do we handle local businesses?
- Credit card matters
- In-State travel
- One-time vendors
- Things listed as other
- Opportunity to tackle larger topics on policy in general.