



City known as the Town of
GREENFIELD, MASSACHUSETTS



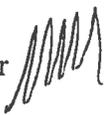
OFFICE OF THE MAYOR

WILLIAM F. MARTIN

Mayor

Town Hall • 14 Court Square • Greenfield, MA 01301
Phone 413-772-1560 • Fax 413-772-1519
Mayor@greenfield-ma.gov • www.greenfield-ma.gov

Memorandum

Date: October 12, 2018
To: Town Council
From: William Martin, Mayor 
Subject: Disapproval of Order No. FY19-016

2018 OCT 12 PM 3:35
OFFICE OF THE
TOWN CLERK
GREENFIELD, MASS

After consultation with the Town Attorney, in conjunction with President Renaud, the attached legal opinion was offered on this order. It is this opinion which informs this disapproval.

Pursuant to the veto authority provided the Mayor in Article 3, Section 3-7 of the Town of Greenfield Charter approved by the voters of Greenfield June 11, 2002 and effective July 1, 2003, I, William Martin, Mayor, hereby Disapprove of Order no FY19-016 for the following reasons:

Vagueness

This order does not specify the fiscal year of the audit, and therefore is unclear if the audit specified is for the FY18 fiscal year or the FY19 fiscal year.

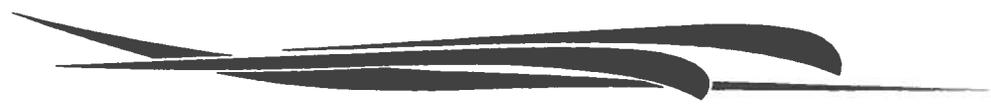
Lack of Process

This order was not delivered in accordance with Section 3-7 of the Charter.

Burden on Departments

This order provides an undue burden on three departments which already have ongoing regulatory reporting during a time when there is staff change, closing of the old fiscal year, and beginning of the new fiscal year.

Additionally, by my reading of the charter, Section 5-11, has not been practiced by the Council. The process outlined was not followed; the Town Council's voted budget does not include funds "sufficient to satisfy the estimated cost of conducting the audit..." in the Town Council's line item; the award was not made "on or before September 15 of each year;" and the Town Council has not "coordinate[d] the work of the individual or firm selected with the municipal officials."





City known as the Town of
GREENFIELD, MASSACHUSETTS

OFFICE of the CITY COUNCIL

President Karen Renaud
Vice President Penny Ricketts
Treasurer Wanda Muzyka-Pyfrom

Town Hall • 14 Court Square • Greenfield, MA 01301
Phone 413-772-1555 • Fax 413-772-1542
www.greenfield-ma.gov

Precinct 1 Verne Sund
Precinct 2 John Lobik
Precinct 3 Brickett Allis
Precinct 4 Wanda Muzyka-Pyfrom
Precinct 5 Timothy Dolan
Precinct 6 Sheila Gilmour
Precinct 7 Otis Wheeler
Precinct 8 Douglas Mayo
Precinct 9 Daniel Leonovich

At Large Karen Renaud
At Large Isaac J. Mass
At Large Penny Ricketts
At Large Ashley Stempel

Order no. FY 19-016

Town of GREENFIELD
MASSACHUSETTS

On August 15, 2018, the Greenfield Town Council, unanimously,
VOTED: THAT IT BE ORDERED, THAT THE GREENFIELD TOWN COUNCIL
PURSUANT TO SECTION 5-11 APPOINT THE FIRM OF BLUMSHAPIRO FOR THE
PURPOSE OF AN OUTSIDE AUDIT, AND SEND THE MAYOR COST ESTIMATE OF
\$50,000 TO \$52,000.

Pursuant to Section 3-7 of the Town of Greenfield Home Rule Charter, I hereby approve of the passage of the above order.

Approved: _____
William Martin, Mayor

Date: _____

Pursuant to Section 3-7 of the Town of Greenfield Home Rule Charter, I hereby disapprove of the passage of the above order.

Disapproved: _____
William Martin, Mayor

Date: 10-12-18

Pursuant to Section 3-7 of the Town of Greenfield Home Rule Charter, I hereby take no action of the passage of the above order.

Take no action: _____
William Martin, Mayor

Date: _____

Presented to the Mayor for action on: October 3, 2018

10 day deadline for Mayoral action: October 15, 2018

Received by the Mayor on: October 3, 2018 *LR*

File, 2019, Mayor, Votes to Mayor. 016 Appointment of Blumshapiro for Audit

GREENFIELD, MASS
2018 OCT 12 PM 3:36
OFFICE OF THE
TOWN CLERK



City of
GREENFIELD, MASSACHUSETTS



OFFICE OF THE MAYOR

WILLIAM F. MARTIN

Mayor

City Hall • 14 Court Square • Greenfield, MA 01301
Phone 413-772-1560 • Fax 413-772-1519
Mayor@greenfield-ma.gov • www.greenfield-ma.gov

October 2, 2018

President Renaud;

I am writing to ask for clarification as to what exactly the City Council voted in the issue hiring a new auditing firm. The motion voted on did not specify a year for which a new audit firm is to be hired. That leaves both the City and the other entities under our audit and the current auditing firm, Melanson Heath, in a holding pattern unable to move forward.

Melanson Heath has made it clear to us that if the Council intends to change firms for the FY18 audit, we will be considered to have breached our agreement with them, and they will cease any and all audit processes vis-a-vis the Contributory Retirement System which is to be completed for the year ending December 31, 2018. They will bill us for that work they have completed thus far, but none of their proprietary information will be made available to us or to any other firm.

If the City is to hire a new firm, please be advised that the process of requesting and receiving a detailed offer for the various audits required and signing a contract will most likely take at least 30-45 days. Assuming an agreement is reached as to a reasonable fee and that the City can close the FY18 books by mid to late November, then the audit process may begin after January 1 with the need for the new firm to gather information and previous years' data. I point this out only to ensure that the Council understands this process is not as simple as making one phone call to an auditing firm.

Thank you. I look forward to your response.

Sincerely,

William Martin
Mayor

GREENFIELD, MASS
2018 OCT -2 PM 3:18
OFFICE OF THE
TOWN CLERK

GREENFIELD, MASS
2018 OCT 12 PM 3:43
OFFICE OF THE
TOWN CLERK



Councillor Dolan <councillor.dolan@greenfield-ma.gov>

Motion to Reconsider

Councillor Dolan <councillor.dolan@greenfield-ma.gov>
To: Kathy Scott <kathy.scott@greenfield-ma.gov>

Fri, Aug 17, 2018 at 11:55 AM

Hi Kathy,

I'd like to file a motion to reconsider on the town audit measure we voted on at the last meeting. I know you need a signature—Should I just sign a copy of this email?

Tim

2018 AUG 17 PM 1:32

Question Regarding the Town Council August 15, 2018 Order Appointing a Firm to Conduct an "Outside Audit" Under Section 5-11 of the Greenfield Charter

1 message

Lawoffice <lawoffice@sullivanandhayes.com>

Thu, Oct 11, 2018 at 1:28 PM

To: "mayor@greenfield-ma.gov" <mayor@greenfield-ma.gov>

Cc: Gordon Quinn <Gordon.Quinn@sullivanandhayes.com>



ONE MONARCH PLACE Suite 1200, Springfield, Massachusetts 01144
P 413.736.4538 F 413.731.8206 Lawoffice@sullivanandhayes.com

October 11, 2018

BY E-MAIL: mayor@greenfield-ma.gov

The Honorable William F. Martin,

Mayor

Town of Greenfield

Town Hall

14 Court Square, 2nd Floor

Greenfield, MA 01301

Re: Question Regarding the Town Council August 15, 2018 Order Appointing a Firm to Conduct an "Outside Audit" Under Section 5-11 of the Greenfield Charter

Dear Mayor:

You asked us to provide an opinion interpreting provisions of the Town Charter as they relate to a Town Council Order dated August 15, 2018 ("Order no. FY 19-016") which appointed the firm of Blumshapiro "for the purpose of an outside audit" under Section 5-11 of the Charter. The relevant facts as reported to us are as follows.

On August 15, 2018, the Town Council voted unanimously “pursuant to Section 5-11” to appoint Blumshapiro “for the purpose of an outside audit, and send the Mayor a cost estimate of \$50,000 to \$52,000.” The Order did not specify the time frame of the audit, whether it was to cover fiscal year 2018 or fiscal year 2019. Further, the Order at that time was not forwarded to the Mayor for review and approval under Section 3-7 of the Charter (Approval of Mayor; Exception (Veto)). The Order was eventually presented to the Mayor by the Town Clerk’s Office for Mayoral approval on October 3, 2018.

The Order (“Order no. FY 19-016”) is in the form of other Town Council Orders in that it explicitly gives the Mayor the option to approve or disapprove the Order pursuant to Section 3-7 of the Charter. The Order prescribes that the “10 day deadline for Mayoral action” regarding the Order is Monday, October 15, 2018.

Section 5-11 of the Charter states that the Town Council shall annually provide for an outside audit of the “books and accounts” of the Town by a certified public accountant or a firm of certified public accountants with the Mayor annually providing to the Council a sum of money sufficient to satisfy the estimated costs of conducting the audit as presented to the Mayor in writing by the Town Council. Section 5-11 further provides that the Town Council is to award the contract to audit on or before September 15 of each year with the report of the audit in final form being filed with the Council no later than March 1 “in the year following its award.”

Section 3-7 of the Charter requires that “*every*” order, ordinance, resolution or vote adopted or passed by the Town Council relative to the affairs of the Town shall be presented to the Mayor for approval (emphasis added). The only measures not requiring Mayoral approval are “memorial resolutions, the selection of Town officers by the Town Council and any matters relating to the internal affairs of the Town Council.” The Mayor has ten (10) days after its presentment to approve or disapprove the measure. If the measure is disapproved or vetoed, the Town Council can pass the measure again by a two-thirds vote of the full Council.

Based on the language of the Charter, our opinion is that a Council Order under Section 5-11 to award a contract for purposes of conducting an annual “outside audit” of Town books and accounts must be presented to the Mayor for approval under Section 3-7 of the Charter. The language of Section 3-7 clearly and unambiguously prescribes that every order, ordinance, resolution or vote must be presented to the Mayor for approval. Section 3-7 is similarly clear and unambiguous with respect to identifying those few measures which are exceptions to the Mayoral approval process. The award of a contract to audit under Section 5-11 is not listed in Section 3-7 as one of the exceptions. Reading Sections 3-7 and 5-11 harmoniously, the Town Council can “vote” to award a contract to audit to a firm pursuant to Section 5-11, but such a measure must still be presented to the Mayor for approval under Section 3-7. If the Mayor vetoes the measure, the Town Council has the opportunity to finally pass the measure by a two-thirds vote.

We also note that Council Order no. FY 19-016 is vague in that it fails to define the “annual” time frame of the audit. Our understanding is that the significant concerns about this ambiguity were shared with Council President Renaud earlier this month.

If you have any further questions, please contact us.

Very truly yours,

SULLIVAN, HAYES & QUINN, LLC

Gordon Quinn das

By Gordon D. Quinn, Esq.

GDQ:das

SHQ File: Green-0/Legal Opinions

www.sullivanandhayes.com



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SECTION 5-11: INDEPENDENT AUDIT

The Town Council shall annually provide for an outside audit of the books and accounts of the Town to be made by a certified public accountant, or a firm of certified public accountants, who have no personal interest, direct or indirect, in the fiscal affairs of the Town or any of its officers. The Mayor shall annually provide to the Town Council a sum of money sufficient to satisfy the estimated cost of conducting the audit as presented to the Mayor, in writing, by the Town Council. The award of a contract to audit shall be made by the Town Council, on or before September fifteenth of each year. The Town Council shall coordinate the work of the individual or firm selected with the municipal officials. The report of the audit shall be filed in final form with the Town Council not later than March first in the year following its award.

ARTICLE 6 ADMINISTRATIVE ORGANIZATION

SECTION 6-1: ORGANIZATION OF TOWN AGENCIES

- (a) The organization of the Town into operating agencies for the provision of services and the administration of the government may be accomplished through either of the methods provided in this article.
- (b) Ordinances - Subject only to express prohibitions in a general law or the provisions of this Charter, the Town Council may, by ordinance, reorganize, consolidate, create, merge, divide or abolish any Town agency, in whole or in part; establish such new Town agencies as it deems necessary or advisable, determine the manner of selection, the term of office and prescribe the functions of all such entities; provided, however, that no function assigned by this Charter to a particular Town agency may be discontinued, or assigned to any other Town agency, unless this Charter specifically so provides.
- (c) *Administrative Code* - The Mayor may from time to time prepare and submit to the Town Council plans of organization or reorganization which establish operating divisions for the orderly, efficient or convenient conduct of the business of the Town. **Note: An operating division is not establish when an employee receives a step increase due to having expanded duties.** Whenever the Mayor prepares such a plan the Mayor shall hold one (1) or more public hearings on the proposal giving notice by publication in a local newspaper, which notice shall describe the scope of the proposal and the time and place at which the hearing will be held, not less than seven (7) nor more than fourteen (14) days following said publication. Following such public hearing, the proposal, which may have been amended subsequent to the public hearing, shall be submitted to the Town Council by the Mayor. An organization or reorganization plan shall become effective at the expiration of sixty (60) days following the date on which the proposal is submitted to the Town Council unless the Town Council shall, within said sixty (60) days, by a majority vote, vote to disapprove the plan. The Town Council may vote only to approve or to disapprove the plan and may not vote to amend or to alter it. The Mayor may, through the administrative code, and subject only to express prohibitions in a general law, or this Charter, reorganize, consolidate or abolish any Town agency, in whole or in part; establish such new Town agencies as is deemed necessary to the same extent as is provided in subsection

(b), above, for ordinances; and for such purpose transfer the duties and powers and, so far as is consistent with the use for which the funds were voted by the Town, transfer the appropriation of one Town agency to another; provided, however, that no function assigned by this Charter to a particular Town agency may be discontinued or, assigned to any other Town agency unless this Charter specifically so provides.

Every organization or reorganization plan submitted by the Mayor pursuant to this provision shall contain a proposed ordinance which sets out, in detail, such amendments, insertions, revisions, repeals or otherwise of existing ordinances as may be necessary to accomplish the desired reorganization. Such reorganization plan and proposed ordinance shall be accompanied by a message of the Mayor, which explains the benefits expected to ensue if the plan is adopted.

SECTION 6-2: MERIT PRINCIPLE

All appointments and promotions of Town officers and employees shall be made on the basis of merit and fitness demonstrated by examination, or by other evidence of competence and suitability.

SECTION 6-3: DEPARTMENT OF MUNICIPAL FINANCE

(a) *Establishment, Scope* - There shall be a Department of Municipal Finance responsible for the performance of all of the fiscal and financial activities of the Town. The Director of Municipal Finance shall assume all of the duties and responsibilities related to municipal finance activities which prior to the adoption of the Home Rule Charter were performed by or under the authority of the Town Accountant, the Town Treasurer, the Town Collector, and the Board of Assessors; and it may have such additional powers, duties and responsibilities with respect to municipal finance related functions and activities as the Town may from time to time provide, by ordinance. So much of the powers of a chief procurement officer which the Mayor does not personally exercise, shall be assigned to the Department of Municipal Finance. All activity by the Mayor acting as a Chief Procurement Officer shall be processed through the Department of Municipal Finance.

(b) *Director of Municipal Finance* - The Department of Municipal Finance shall be under the direct control and supervision of a Director of Municipal Finance who shall be appointed by and who shall be responsible to the Mayor. The Mayor shall also appoint the person, or persons, performing the duties of Town Collector and Town Treasurer. The Director of Municipal Finance shall be a person especially fitted by education, experience and training to perform the duties of the office. The Director of Municipal Finance shall be responsible for the supervision and coordination of all activities of the Department of Municipal Finance in accordance with General Laws, Town bylaw, administrative code and rules and regulations. The Director of Municipal Finance shall serve, as the Mayor may from time to time specify, as the Town Treasurer, Town Collector, Treasurer-Collector or Town Accountant.

SECTION 6-4: DEPARTMENT OF PLANNING AND DEVELOPMENT