

Pursuant to proper notice, a public meeting of the County Commissioners of the County of Norfolk was held in their offices at the County Administration Building, 614 High Street, Dedham, MA in said County on December 11, 2019, notice of said meeting having been posted as required by law.

Commissioners present were:  
 Chairman Francis W. O'Brien  
 Commissioner Peter H. Collins  
 Commissioner Joseph P. Shea

Chairman O'Brien called the meeting to order at 1:00 pm.

Commissioner Collins led the recitation of the Pledge of Allegiance.

A motion was made by Commissioner Collins, seconded by Commissioner Shea and

VOTED: To approve the Amended Minutes of the Open Session Meeting of November 27, 2019 as submitted

A motion was made by Commissioner Shea, seconded by Commissioner Collins and

VOTED: To approve the Executive Session Minutes of December 4, 2019 as submitted and to not disclose said meeting minutes

A motion was made by Commissioner Collins, seconded by Commissioner Shea and

VOTED: To approve the Minutes of the Open Session Meeting of December 4, 2019 as submitted

Chairman O'Brien asked for any public comments. No one present addressed the Board.

Michael Mullen, County Director, announced John McGowan, Superintendant of Buildings, will not present the Capital Improvement Report this week.

Chairman O'Brien announced the Commissioners acted upon personnel matters as follows:

Col. #9 - Agricultural High School

Notice of resignation for Nancy A. DaCosta as Administrative Assistant to Principal, JG 19-2, \$61,702.22/yr., effective 12/20/19

Col. #33 - Treasurer's Office

Notice of appointment for Kurt Daher as Part-Time Intern JG: Flat \$15.00/hr., effective 12/16/19

Chairman O'Brien announced the Commissioners executed payroll and expense warrants as follows:

20-23	Payroll - County	133,255.99
12-02-20	Expense - County	67,370.94
12-2-19	WRF - Credit Card Pymt	5,980.00

Chairman O'Brien announced there are no bid openings as detailed in Exhibit A.

Chairman O'Brien announced there are contract awards as detailed in Exhibit B.

Leonetta Scappini, Scappini & Pina, P.C., joined the meeting to discuss the Fiscal Year 2018 Audited Financial Statements and Management Letter. Ms. Scappini reviewed terms of engagement, the executive summary, financial highlights, the GAO Report, and the Management Letter. She stated Scappini & Pina assigned an unmodified opinion on the financial statements to Norfolk County. Ms. Scappini stated an unmodified opinion is the best opinion available. She stated total net position is increasingly negative due to new government accounting regulations (GASB 75) which mandate net OPEB (other post employment benefits) liability reporting. Ms. Scappini stated the County's FY18 OPEB liability is \$42,447,671 and FY18 pension liability is \$29,260,566. She stated the County's total unrestricted net position, which includes OPEB and pension liability, is (\$59,862,570). Ms. Scappini stated such a negative net position is common among cities, towns, and counties in Massachusetts. She stated the County's unrestricted net position, discounting OPEB and pension liabilities, is \$3,780,787.

Ms. Scappini stated the Management Letter identified a Significant Deficiency relating to the fact that a number of County departments do not fully utilize the County's financial reporting system (Budget Sense). She stated that County Departments should increase reliance on BudgetSense financial management tools and decrease use of external spreadsheets. Ms. Scappini stated the County should maintain documented policies and procedures and continue to increase payroll documentation availability. She commended the work of Michelle Labadini, Personnel Manager, for her efforts to modernize payroll documentation.

Ms. Scappini reported on decentralized cash accounts at the Registry of Deeds. She stated per Massachusetts General Law the County Treasurer should control all County cash accounts.

Commissioner Shea asked about the Management Letter. Ms. Scappini stated her comments and recommendations are outlined in the Management Letter.

Commissioner Shea asked about payroll documentation. Ms. Scappini stated payroll documentation includes hard copies of employee payroll deduction authorization. She stated these documents should be available in a centralized location.

Commissioner Shea asked about policies and procedures. Ms. Scappini stated policies and procedures should be documented and memorialized.

Commissioner Shea asked about decentralized cash accounts. Ms. Scappini stated the issue with decentralized cash accounts at the Registry of Deeds was identified and noted in many past audits. She stated the decentralized cash accounts are a concern and should be addressed. Commissioner Shea asked for a recommendation to address the issue. Ms. Scappini recommended the Commissioners consult legal counsel and consider contacting the Department of Revenue.

Norfolk County Treasurer James E. Timilty joined the meeting. Treasurer Timilty stated he has no questions regarding the FY18 Audit. He stated the Treasurer's Office looks forward to addressing any issues noted in the Management Letter. Treasurer Timilty stated he understands the cash book is not necessary, but he noted the cash book is a useful historical tool for his department. He stated the County pension system has over \$1B in assets.

Treasurer Timilty discussed decentralized cash accounts. He stated the County has known about the issue for a long time. Treasurer Timilty stated he sent a letter to the Register of

Deeds in an attempt to open dialogue about the decentralized cash accounts at the Registry of Deeds. Treasurer Timilty stated he received a letter from the Registry of Deeds in response to his inquiry about the decentralized cash accounts. Treasurer Timilty stated contents of the 60+ page letter was personally insulting and questioned the County's auditors.

Chairman O'Brien directed Commissioner Shea and Treasurer Timilty to examine the decentralized cash accounts at the Registry of Deeds. Chairman O'Brien stated someone must address the auditor's concerns regarding the decentralized cash accounts at the Registry of Deeds.

Mr. Mullen thanked Ms. Scappini and her firm for their work on the FY18 Audit. He stated Mark MacDonald, IT Director, is working with BudgetSense to develop and schedule training for County staff in an effort to address the significant deficiency noted in the FY18 Management Letter.

A motion was made by Commissioner Collins, seconded by Commissioner Shea and

VOTED: To approve accepted the FY18 Audited Financial Statements and Management Letter as presented by Scappini & Pina, P.C. as submitted

Mr. Mullen discussed proposed Cost of Living Increases for non-union Commissioners' Office, Engineering, Facilities Maintenance, Wollaston Recreational Facility, Treasurer's Office, and Registry of Deeds employees. He stated the increases are the same as those offered in the settlement with the Registry of Deeds and Facilities Maintenance unions and the language reflects increases of 2.75% in year one, 2.00% in year two, and 2.25% in year three.

A motion was made by Commissioner Collins, seconded by Commissioner Shea and

VOTED: To extend the proposed cost of living increases to non-union Commissioners' Office, Engineering, Facilities Maintenance, Wollaston Recreational Facility, Treasurer's Office, and Registry of Deeds employees

Michelle Labadini presented the Report of the Manager of Personal Services as detailed in Exhibit C.

Chairman O'Brien thanked Ms. Labadini for her report. Chairman O'Brien acknowledged Ms. Labadini and thanked her for hard work and dedication.

Commissioner Collins thanked the Commissioners' staff and noted many staff work longer than 8 am to 4 pm Monday through Friday.

Mr. Mullen discussed the Holiday Schedule for Calendar Year 2020.

A motion was made by Commissioner Collins, seconded by Commissioner Shea and

VOTED: To approve the Holiday Schedule for Calendar Year 2020 as submitted.

Mr. Mullen presented the Report of the County Director. Mr. Mullen recognized Ms. Labadini, the recipient of the Mayflower Municipal Health Group 2019 Wellness Coordinator of the Year. Mr. Mullen stated Ms. Labadini has worked hard to develop the County's Wellness Program.

He discussed November 2019 Registry of Deeds revenues. Mr. Mullen stated excise and fee collections were ahead of estimates. He stated year to date Registry of Deeds revenues are approximately \$380,000 ahead of estimates. Mr. Mullen stated online fees are curiously trending downward. He has made an inquiry to the Registry of Deeds and will further analyze online fee receipts.

Mr. Mullen reported on Quincy District Court. He is working with the Quincy Parking Director on issues surrounding the new parking plan at Quincy District Court. Mr. Mullen stated the City of Quincy will provide necessary signage.

He reported on Wollaston Recreational Facility (WRF). Mr. Mullen stated he met with Chris Carr and William Fraser regarding Boston Butler and The View Restaurant and Tavern. Mr. Mullen stated he is hopeful the County can extend Boston Butler's food service contract at WRF in the coming weeks.

Mr. Mullen announced he completed a Massachusetts Municipal Association Financial Management Seminar. He stated through the seminar he made connections with many municipal finance consultants. Mr. Mullen stated these experts may be valuable resources in the future.

There being no further business to come before the meeting, a motion was made by Commissioner Shea, seconded by Commissioner Collins and unanimously.

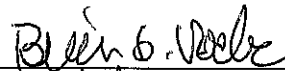
VOTED: to adjourn the meeting

Meeting adjourned at 1:50 pm

ATTEST:



Recording Secretary

  
Clerk, ~~not~~

## EXHIBIT A

## BID OPENINGS

DECEMBER 11, 2019

Bids were publicly received by 1:30 PM at the Norfolk County Commissioners Meeting, pursuant to Chapter 30B of the MGL's.

1. No bids were opened.

EXHIBIT B

AWARDING OF CONTRACTS

DECEMBER 11, 2019

It was moved by Commissioner Shea, seconded by Commissioner Collins and unanimously:

VOTED: to award the following contract(s)

COPY MACHINE SUPPLIES FOR THE COUNTY OF NORFOLK FOR A PERIOD OF ONE  
(1) YEAR

WB Mason Co., Inc., Brockton, MA

as per bud submitted  
for a period of one (1) year

# MEMO

To: Norfolk County Commissioners

From: Michelle Labadini  
Manager of Personnel Services

Subject: Monthly Report

Date: December 11, 2019

- 2020 Holiday Calendar for approval to share with all departments.
- Mayflower Wellness Event Schedule
- February is American Heart Health Month – Heart Health Activities, including eating right, being active and focusing on total well being
- March - 21 Days Fruits and Vegetables Challenge
- Wellness workshops – Immune System Recharge, Weight Loss 101, Nourishing Boost, Stress Management, etc.
- 30 Days Small Steps Wellness Challenge – calendar check list
- FY 2020 Payscale