



Finance Committee Agenda

City of Newton In City Council

Monday, November 29, 2021

The Finance Committee will hold this meeting as a virtual meeting on Monday, November 29, 2021 at 6:00 pm. To view this meeting using Zoom use this link: <https://us02web.zoom.us/j/84293854642> or call 1-646-558-8656 and use the following Meeting ID: 842 9385 4642

Item scheduled for discussions:

Chair's Note: *The Committee will be interviewing candidates for the position of Comptroller and may take a vote to recommend a candidate to the full City Council.*

417-21 Public Meeting with Comptroller candidates

PRELIMINARY SCREENING COMMITTEE submitting recommended candidates for the City of Newton Comptroller appointment for review by the Finance Committee and recommendation to the City Council.

Finance Held 8-0 on 11/22/21

Respectfully submitted,

Rebecca Walker Grossman, Chair

The location of this meeting is accessible and reasonable accommodations will be provided to persons with disabilities who require assistance. If you need a reasonable accommodation, please contact the city of Newton's ADA Coordinator, Jini Fairley, at least two business days in advance of the meeting: jfairley@newtonma.gov or (617) 796-1253. The city's TTY/TDD direct line is: 617-796-1089. For the Telecommunications Relay Service (TRS), please dial 711.



November 24, 2021

Councilor Rebecca Grossman, Chair
Finance Committee

Members of the City Council

RE: Hiring Process – Comptroller

Dear Councilor Grossman and fellow members of the City Council,

The purpose of this letter is to update you on the work of your *Preliminary Screening Committee* (“PSC”), which I chaired as President of the City Council, for the recruitment and hiring process for the position of Comptroller; and prepare you for the upcoming final interviews being held on November 29, 2021 before the Finance Committee.

As you may recall, I sent you all a letter dated September 22, 2021 (copy attached) notifying you that current Comptroller Susan Dzikowski intended on retiring in January of 2022. This letter also outlined the recommended process to fill this important position. Since that time, I have worked closely with Michelle Pizzi O’Brien, the City’s Director of Human Resources, and her staff; and the members of the PSC (copied on this letter).

Since my letter in September, the Human Resources Department cast a wide net locally and nationally, and encouraged internal interest, to obtain qualified candidates. Over the course of the last few months, the PSC received seven (7) resumes of interest in this position, entertained five (5) candidates for a preliminary interview and invited three (3) candidates for second interviews. In addition to formal interviews, the Human Resources Department met with Comptroller Office staff on a volunteer basis to obtain feedback regarding the professional and personal characteristics the staff felt were important for the PSC to identify in a successful candidate. Additionally, the PSC asked all second interview candidates to respond to two assignments relating to staff management experience and financial reporting, and that they provide previously drafted writing samples. The PSC also invited semi-finalist candidates to meet with three “subject matter experts” (Councilor Lenny Gentile, Maureen Lemieux, Chief Financial Officer, and Tony Logalbo, retired Town of Concord Finance Director and Newton resident), to seek input from people with deep experience and interest in the work of the Comptroller. Finally, to protect the confidentiality of the formal background checks required by the City, semi-finalists, were required to undergo the HR Department’s thorough background check process in advance of being recommended forward to the Finance Committee and the full Council for consideration.

First, I would like to thank Ms. Pizzi O’Brien and her team for their hard work in coordinating this professional process. I would also like to thank Ms. Lemieux, Councilor Gentile and Mr. Logalbo for their time and helpful feedback. Lastly, and most importantly, I want to sincerely thank all the members of the PSC for their many hours of meetings, deliberation, feedback, and hard decision making. Altogether, the PSC met seven times between October 4, 2021, and

November 17, 2021, adding up to many hours of commitment to a professional hiring process that I feel proud to share with you today. Thank you all for your dedication and work.

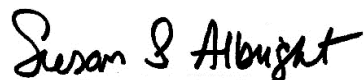
Finally, the purpose of this letter is to put forward the vote of the PSC of finalists being presented to you for consideration. Both candidates have successfully passed the preliminary background check process required by the City's HR Department and are recommended by the PSC for your consideration. The final candidates are noted below in order by which they will be interviewed before the Finance Committee, and other members of the Council the evening of Monday, November 29, 2021:

- Candidate #1 Robert Belkin, scheduled for Monday, November 29, 2021, at 6:15 p.m.
- Candidate #2 Stephen Curley, scheduled for Monday, November 29, 2021, at 7:45 p.m.

Included with this letter are copies of the final candidate's cover letters and resumes, employment application, reference checks, writing samples and assignment responses. In addition to my letter to you dated September 22, 2021, and the applicant materials previously noted, I have included the position description for the position of Comptroller, the Candidate Profile for this position, developed by the Department of Human Resources, and a letter drafted by Human Resources Director Michelle Pizzi O'Brien in which she provides specific guidance to members of the Council in preparation of the interviews on November 29th. I encourage you all to review the materials enclosed and the guidance provided by Director Pizzi O'Brien.

I look forward to continuing this hard work with the Finance Committee by conducting the interviews with you all on November 29th and soon welcoming our next Comptroller to the City of Newton team of dedicated public servants.

Sincerely,



Susan Albright, President
Newton City Council

ENC: as referenced

CC: Councilor Rebecca Walker Grossman
Councilor Christopher Markiewicz
Councilor Pamela Wright
Councilor John Oliver
Michelle Pizzi O'Brien, Director of Human Resources



September 22, 2021

Dear colleagues,

As you may be aware, Susan Dzikowski, notified me and Finance Committee Chair Rebecca Walker Grossman that she was intending on retiring in January of 2022. Since that time, Ms. Dzikowski formalized her notice of retirement, to be effective on January 7, 2021.

Ms. Dzikowski serves the City and the City Council in the position of Comptroller. According to Section 2-7 of the Newton City Charter, this position is appointed by the City Council. This position is one of the two positions appointed by the City Council; the City Clerk/Clerk of the Council (one which we all worked together recently to fill) and the position of Comptroller. Having learned a lot about the importance of a professional the hiring process, I am recommending we follow a similar path to now fill the role of the Comptroller, in anticipation of Ms. Dzikowski's retirement in January.

I have discussed this process with both Michelle Pizzi O'Brien, our Director of Human Resources and Councilor Grossman, Chair of the Finance Committee. Ms. Pizzi. O'Brien and her team are beginning the preliminary stages of reviewing the existing position description, compensation models and process to fill this important position.

In order to fill this position, I will be implementing a hiring process, coordinated with the assistance of our Human Resources Department, that will include the following steps:

1. Finance Chair Becky Grossman and I will work with the Human Resources Director to finalize an updated position description and to identify a competitive and appropriate range in which to post the position. Additionally, we will work to develop a recruitment strategy that will encourage internal applicants but also cast a wide recruitment net in order to seek out experienced candidates throughout the Commonwealth. We will also contemplate the prospect of coordinating with a professional recruiter with experience in recruiting for municipal finance positions. At this time, Ms. Pizzi O'Brien has recommended making the vacancy notice available through the HR Department's Recruitment website, with the Massachusetts Municipal Association, the Massachusetts Municipal Auditors' and Accountants Association and the International City/County Management Association (ICMA).
2. Upon closing the recruitment period, the Human Resources Director will support the "Preliminary Screening Committee" who will be responsible for screening preliminary candidates through a professional interview process. This committee must operate in accordance with the *Open Meeting Law*. As you know, our Human Resources Director has experience with managing an interview process in accordance with this law and will use the executive session option when

appropriate to maintain confidentiality when possible, for candidates seeking consideration.

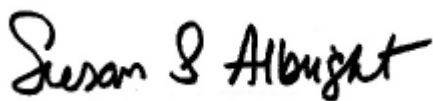
3. The Preliminary Screening Committee will recommend no less than two but no more than five candidates to the Finance Committee. Considering the complex, financial and analytical work of the Comptroller, the Preliminary Screening Committee may also use the assistance of subject matter experts to assist in interviews and other work of the committee, at their decision and discretion (note however that any subject matter experts that may be asked to participate by the Preliminary Screening Committee, will not have a vote in the Committee).
4. The Human Resources Department will then manage the preliminary background check process of any candidates being recommended for consideration by the Finance Committee.
5. The Finance Committee will conduct final, open session interviews of the recommended finalists. Upon completing those interviews, the Finance committee will recommend a finalist and compensation to the full City Council for consideration and appointment and will vote on the recommended candidate and compensation.

I have identified the following members of the council to serve on the preliminary screening committee; I've attempted to balance longevity on the Council, work experience, and gender:

- Susan Albright
- Becky Grossman
- Chris Markiewicz
- Pamela Wright
- John Oliver

This committee will have challenging work, as will the Finance Committee, and I look forward to the experience and expertise they will bring as we go about the interview and selection process. I will continue to update you all as needed and look forward to presenting you with a suitable candidate for consideration in the coming months.

Sincerely,



Susan Albright



CITY OF NEWTON, MASSACHUSETTS

DEPARTMENT OF HUMAN RESOURCES

Ruthanne Fuller, Mayor

Telephone (617) 796-1260
Facsimile (617) 796-1272
TDD/tty # (617) 796-1089

Michelle Pizzi O'Brien, M.P.A.
Director of Human Resources

November 24, 2021

Newton City Council
Finance Committee

RE: Comptroller Finalist Interviews 11-29-2021, HR Guidance

Dear honorable members of the City Council,

As you may be aware, the Department of Human Resources has been working closely with the City Council's *Preliminary Screening Committee* (the "PSC") to conduct a professional recruitment and hiring process for the position of Comptroller. I recently met with the *Finance Committee* to update its members on the work of the PSC and discuss with them the next stages of the process, which include a formal interview of final candidates before the committee, and the full council, at their meeting scheduled for Monday, November 29, 2021.

The purpose of this letter is to provide you with guidance relating to the process by which an employer (and its representatives) can professionally and lawfully conduct an employment interview and provide you with general details for the interviews scheduled for the evening of November 29th. This will also include general tips on conducting employment interviews via a remote platform. I have organized this communication in the form of *Questions and Answers*. If any member of the Council planning on participating in the interviews scheduled for November 29 have any questions following this letter, I welcome you to contact me at any time in the Human Resources Department. I have listed my contact information at the bottom of this letter.

I look forward to working with you all and continuing our work to find the best candidate for the position of Comptroller.

Sincerely,

Michelle Pizzi O'Brien, M.P.A.
Director of Human Resources
(Pronouns she/her/hers)

ENC (2): Interview Schedule
Q&As

Email: mpizziobrien@newtonma.gov
Phone: 617-796-1260

**Comptroller
Final Interviews November 29, 2021**

Schedule of Interviews

6:00 p.m. *Committee meets*

6:15 p.m. **Robert Belkin (MWRA)**

7:30 p.m. *Short break*

7:45 p.m. **Stephen Curley (City of Newton)**

9:00 p.m. *End interviews, adjourn*

**Human Resources Department General Guidance
Questions and Answers**

1. *What can I take into consideration when hiring? What questions can I ask? What questions am I prohibited from asking? Can you give me advice on how to craft interview questions?*

Interview format/interview questions:

The candidate interview is a vital component of the hiring process. To hire the most qualified candidates, human resource professionals and hiring managers (and in this case, City Councilors) must be well informed on how to conduct interviews effectively. Employers must also be aware of federal and state prohibitions on asking certain types of questions during employment interviews.

For both the employer and the candidate to get the most out of an interview, it is essential to carefully consider the type of questions to ask. The Finance Committee will ask a list of pre-scripted questions which have been developed by me, the Chair, and the President of the Council. However, there will be a 30-minute open period following the scripted questions, where other members of the City Council may ask questions of the candidates. Despite the importance of preparing questions in advance, and ensuring they are professional and lawful, the employer should not go into an interview with a list of ideal answers in mind. It is unlikely that any applicant would come close to providing such answers. A better approach is to keep in mind ideal characteristics that a successful candidate would possess. You may have different characteristics but some that were identified by the PSC included leadership, management experience, communication, and demeanor and poise under pressure, among others. Determine what you feel are the most important characteristics and contemplate if your questions solicit responses demonstrating if the candidate holds those traits.

Questioning should also elicit information that will shed light on a candidate's ability to perform the job effectively. Many experts say it is best to ask open-ended questions ("Tell me about your relationship with your previous manager or staff; how could it have been improved?") rather than closed-ended questions requiring only brief specific responses ("How many people reported to you?"). Open ended, experience-based questions will require the candidate to provide their actual experience, giving you the opportunity to learn about their career path to date and what professional experiences the candidate has that will help you make the best hiring decision.

Open-ended questions encourage candidates to provide longer answers and to expand on their knowledge, strengths, and job experiences. For interviewers, such questions can provide greater insight into a candidate's ability. They can also help employers gauge an applicant's ability to articulate their work experience, level of motivation, communication skills, ability to solve problems and degree of interest in the job.

Legal issues:

That all said, along with crafting quality questions and understanding the interview format (more on that later), interviewers should become familiar with the types of questions and statements that must be avoided in any interview.

Provisions of various federal laws affect the types of questions that organizations may ask an applicant during an employment interview. For example, Title VII of the Civil Rights Act of 1964 prohibits discrimination based on **race, sex (including pregnancy), color, national origin, and religion**. The Age Discrimination in Employment Act of 1967 prohibits questions about a **person's age**. The wide-ranging Americans with Disabilities Act of 1990 (ADA) protects qualified individuals with **disabilities** from discrimination in employment. The Genetic Information Nondiscrimination Act of 2008 prohibits employers from collecting and using **genetic information**.

Employers should also be aware of some of the specific prohibitions contained in the ADA. Employers may never ask if an applicant has a **disability**. They may ask only if there is anything that precludes the applicant from performing—with or without a reasonable accommodation—the essential functions of the position for which he or she is applying. *This topic, if it needs to be addressed, should be handled by your Newton HR professional.*

State laws can be broader in scope than federal laws. For example, federal law does not cover **sexual orientation**, but the State of Massachusetts does.

Some questions that appear innocent on the surface may be considered discriminatory. The way they are phrased is key. Employers should determine in advance of the interview if the information sought by each question is necessary for assessing an applicant's competence or qualifications for the job (this exercise has been completed for the initial questions which will be posed by the members of the Finance Committee). The questions should also be related to the position sought and not include any of the topics bolded throughout this section.

Even if a particular question would not be barred under federal or state law, it should be omitted if it is not essential. Following are examples of questions *not* to ask during an employment interview:

- Are you a U.S. citizen?
- Were you born here?
- Where are you from?
- What is your ethnic heritage?
- What is that accent you have?
- How old are you?
- When were you born?
- Are you married?
- Do you have any children? What are your childcare arrangements? (Questions about family status are not job-related and should not be asked.)
- When did you graduate from high school?
- What church do you go to?
- What personal clubs or organizations do you belong to?
- Have you ever filed a worker's compensation claim? (You may not ask this question or any related question during the pre-offer stage.)
- What disabilities do you have?
- Do you have any infectious diseases? (There is no acceptable way to inquire about this or any other medical condition.)

Massachusetts has some of the most progressive and strong anti-discrimination laws in the country, and for good reason. As it relates to job applicants, Massachusetts employers, including the City of Newton, are prohibited from discriminating against prospective employees based on:

Race, color, religious creed, national origin, ancestry, sex, gender identity, age (40 and over), criminal record, handicap (disability), mental illness, retaliation, sexual harassment, sexual orientation, active military personnel, and genetics.

Questions or consideration of these protected classes, during the interview or during deliberation, should not be used during the process.

NOTE: Discussing compensation can also be tricky in MA as a result of the Pay Equity Act which went into effect in 2018. Any discussions regarding compensation should be coordinated by your Newton HR professional.

2. What if the candidate provides this information during the interview but we did not ask about it?

Candidates very often speak about their personal lives or mention protected information when explaining why they might want a position (for example, “My partner and I want our children to go to school in Newton” or “I understand the City cares for diversity and inclusivity in the workplace, that is important to me as a black woman”). While we may be glad that the candidate is interested in our quality public school system or our commitment to diversity in the workplace, they have provided, perhaps unintentionally, their family status and perhaps sexual orientation in the first example and their race and gender in the second example. We are not able to control what a candidate provides to us as an employer; however, we should not respond to this with more questions or take that information into consideration when hiring.

3. What if a member of the Council begins to ask a question that may be concerning based on the information above? What will happen?

Sometimes, interviewers may not intend to ask a question that might solicit protected information or that might appear as if we are trying to solicit this information, intentional or not.

Ms. Michelle Pizzi O’Brien has met with Councilor Grossman, as Chair of the committee and facilitator of these interviews. Councilor Grossman has been informed of these prohibitions and both he and the Director of Human Resources will monitor for questions that could be restricted and if needed, one of them would step in to stop the questioning.

4. Can you give an example of how that might happen?

Let’s say for example, that a member of the Council had something personal in common with the candidate. For example, they went to the same church or were a member of a personal advocacy group not related to their job. Let’s say the Councilor, without intending to solicit protected information said something like, “We go to the same Church, isn’t that a coincidence? Don’t you just love our church community?” The Director of Human Resources or the Chair would immediately stop the interaction and might say something like “I am going to move us on to the next question, the City of Newton does not take that information into consideration when hiring.” If this happens, please do not feel offended, it is our job to ensure professional and lawful employment interviews.

5. OK, I understand how to craft an interview question but what if the candidate does not fully understand my question? Or does not answer it fully? What if I have a follow up question?

There are times when a candidate does not hear the question fully or understand it. You are welcome to repeat the question or clarify but should do your best not to provide so much detail that you are answering the question for the candidate. On the other hand, if the candidate does not provide you enough detail and you feel you can gain more if you ask a follow up or clarifying question, please feel free to do so, so long as it is related to the original question and/or their response. Also keep in mind that when asking questions/follow up questions, there is a time limit for each candidate that the Chair and the Human Resources Director will be monitoring. For members asking questions during the open period, you should use the “raise hand” option and the Chair will facilitate the question and answers.

6. When the Council deliberates as a group, is there any difference as to what we can consider or discuss regarding the candidates?

Under the Massachusetts Open Meeting Law, all of your discussions of each candidate’s qualifications and “professional competence” as well as the hiring decision must occur in open session. You may consider and discuss the candidates’ answers to questions posed during the interview as well as any other information you received from Human Resources regarding each candidate. Because all deliberations about the professional competence of the candidates must be conducted in public, the Committee members may not speak to one another separately or express their opinions (verbally or via email, for example) about any candidate outside of the public meeting.

The only instances that give rise to the Committee’s ability to discuss a candidate in a closed executive session are to 1) discuss strategy for negotiating with non-union personnel or to actually negotiate an employment contract and 2) to discuss the “reputation, character, physical condition or mental health” of an individual. In the event of the latter, the candidate to be discussed in executive session must be notified in writing and allowed the opportunity to be present.

7. What is the format of the interview?

In implementing an accurate and fair selection method, the employer can select from a variety of interviewing techniques. The choice depends on considerations such as the nature of the position being filled, the specific municipal department and the type of information the employer seeks to gain from the applicant. In this case, because this position reports to, and is appointed by the City Council, the Open Meeting Law requires that final candidates be interviewed in open session. As you know, the Finance Committee will hold these interviews, but all members of the council may participate. As of a result, this is a “structured panel interview,” but, in open session. The meeting must be posted and held in accordance with the Open Meeting law, and members of the public may join to listen. That said, members of the public will not be allowed to participate in the interviews since we must ensure that any questions asked of candidates are lawful and related to the job. As mentioned earlier, the Human Resources Department has worked with Councilor Grossman, as Chair of Finance Committee, to establish structured interview questions that are related to the position and the experience/training/education of the candidates. These structured questions will be asked by the Finance Committee of all three candidates. This portion of the interview will last approximately 30 – 45 minutes, then the Chair will open the final 30 minutes of each interview to other members of the Council to ask questions. Please be sure to read

questions 1 through 5 of this guidance, so that you can ensure that any question you may ask is lawful and related to the position sought. Also read question 9 for interviewing tips that can be helpful to use when conducting a remote video interview.

8. What will be part of the final record when the interviewing is done?

All provisions of the Massachusetts Public Records Law apply to this interview process, subject to the exemptions contained in that law. Once the interviews are completed, resumes of finalists discussed in open session will be public records. Application materials, including resumes, of candidates that are not considered in open session, may be withheld from disclosure in response to a public records request.

In addition, detailed minutes of all open meetings will also be subject to public disclosure.

9. Are there any good tips you can share about conducting employment interviews via a remote platform?

As noted in previous Q&As, the Chair will facilitate this interview process with my support. Candidates have been asked to join the meeting no earlier than 5 minutes before their start time. When a candidate joins, the Committee Chair will convert them from an attendee to a participant when their scheduled time begins. The Chair will welcome each candidate and provide general parameters to each candidate on how the interview will be conducted. The Chair will not introduce every member of the City Council. The Department of Human Resources has a full “remote interviewing guide” available, but for the purpose of this document, listed below are general tips/guidance that can prove helpful for our upcoming interviews:

- If possible, you should make sure that your “zoom tile” has your full name and include “Councilor.” This helps the candidates know who they are responding to when asked a question. For example, using my name, I would suggest you name yourself as follows – “Michelle Pizzi O’Brien, Councilor.”
- Dress professionally, as if you were conducting the interview in person; if possible, wear soft neutral colors as bright colors can be a distraction during remote video interviews.
- Ensure your workspace is clean, organized and free of distractions, for you or the candidate. The goal for both the interviewer and the interviewee is to be comfortable and able to focus on sharing freely and openly to questions asked.
- Make an effort to have good lighting in the room you are in so that the candidates can see you. Sometimes, bad lighting can result in not being seen on the screen, which can be distracting to the candidates and other participants.
- While you may choose your background, since this is a professional interview, it is always good to choose a professional, non-distracting background, assuming you choose a virtual one.
- Check the angle of your camera in advance so you are looking straight into the video and to the extent possible, look directly into the webcam and maintain eye contact. (expert tip: if possible, move the tile of the candidate to the top of the screen or as close to the camera as possible, so that when you are looking at them respond to questions, it appears you are making eye contact. Note that this is not always possible in certain ZOOM meetings, but it is worth a try. Another expert tip: if you use speaker view, and others remain muted, this will help you to focus on the candidate as they speak).
- Speak a bit slower than you would normally would to ensure you can be heard.

- Avoid distractions by keeping your phone off, or on vibrate, turning off other notifications on your PC or device (like email or pop ups), put a sign on the door so that you are not disturbed during the interviews.
- Be sure to have a healthy meal before the interviews and keep water nearby. While it is normally not recommended that you eat during a remote interview (you would not do this in person), the candidates have been notified that the meeting is quite lengthy and if you feel you need a snack, or need one for medical reasons, you should always consider your health and safety first, and simply shut off your screen for a quick snack. Having a glass of water or other nonalcoholic beverage during the meeting, while on screen is just fine.
- Candidates have also been told that Councilors needing a bathroom break will simply go off screen. If you need to take a bathroom break, or any break for that matter, while the interview is underway, there is no need to notify anyone, simply shut off your video and sound and return when you are ready.
- Do your best to always keep your video on unless you need to take a break.
- Always check your connection in advance, be sure your camera and audio work, consider shutting down other devices that might draw from your internet connection and shut down other applications on your PC or device. All of these steps will help to ensure a good connection.
- And as always, stay muted when not speaking. When using speaker view on ZOOM, it will pick up background sound of those not muted and can be distracting to the interviewers and interviewees. (expert tip: if you are actively on the ZOOM screen, you can use the space bar to temporarily unmute yourself. Just hold the bar while you speak, when you release it, you will go back to being muted).

10. I still have a few more detailed questions, who can I contact?

If you have questions about the hiring process, please feel welcome to reach out to me directly. The best method is to email me directly at mpizziobrien@newtonma.gov with questions or with a phone number where you can be reached. We are happy to support you during this important process.

City of Newton Comptroller – Candidate Profile

RECOMMENDED PROFESSIONAL QUALITIES

Strong commitment to the principals of democratic governance in local government and the importance of career public servants in the support of elected officials; the press; and the public at large.

Professional commitment to the highest standards of ethical conduct (both statutory and as prescribed by professional associations such as the Government Finance Officers Association and International City Management Association).

Professional commitment to continuing professional education in support of the highest level of financial accounting and reporting, and development of career development paths for staff members.

Working knowledge of Massachusetts municipal finance law; Massachusetts Department of Revenue regulations and requirements; Newton Charter & Code of Ordinances; and statutory and GAAP financial reporting requirements.

Commitment to serving as a member of the City's senior financial management team, along with CFO; Treasurer/Collector; and Director of Assessment Administration.

Understanding and acceptance of the importance of the Comptroller's Office as an integral component of the City's system of internal control over financial activities – both regulatory and educational roles.

Ability to anticipate possible financial risks to the City and to design appropriate controls to mitigate the possibility of the risks to the City's assets and reputation. Ability to communicate perceived risks to policy makers and a willingness to advocate for implementation of any changes that are not under the control of the Comptroller.

Ability to anticipate financial reporting needs of various internal and external stake holders and design and supply them with timely and accurate reports to allow them to effectively perform their responsibilities.

Ability to manage and development the staff of the Office of the Comptroller, as well as contribute to the training of other City leadership and staff of the work of the Comptroller and how the Office of the Comptroller can contribute and support other departments in the area of financial accounting and reporting.



CITY OF NEWTON, MASSACHUSETTS

POSITION TITLE	Comptroller
DEPARTMENT	Office of the City Comptroller
GRADE	Compensation set by the City Council

Primary purpose:

Responsible for ensuring the accurate maintenance of the City's financial and accounting records. Prepares monthly, quarterly, and annual financial statements. Exercises budgetary and auditing control over all City funds. Serves as an Ex-Officio member on the Newton Retirement System Board. Coordinates the collection activities of the Treasurer's office with the accounting and financial reporting activities of the Comptroller's office.

Supervision:

Scope and Judgment: Performs highly responsible duties requiring a very high level of initiative and independent judgment in the planning, administration and execution of the department's services, in the application of laws, regulations and procedures, and in the direction of personnel. Incumbent is required to work independently in formulating decisions regarding policies, procedures, operations and plans.

Supervision Received: Works under the general supervision of the Finance Committee for administrative matters but is allowed latitude in carrying out the fiscal functions in accordance with applicable federal regulations, Massachusetts General Laws and City bylaws and policies. Employee generally establishes own work plan and completes work in accordance with established departmental policies and standards.

Supervision Given: Supervise employees ensuring the day-to-day tasks of the Comptroller's office are handled in accordance with law and accepted practice. Ensures office communicates with other departments about issues and makes sure interdepartmental functions are handled in a timely manner. Works with other departments to ensure they are following accounting principles.

Essential Functions:

(The essential functions or duties listed are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.)

Provides annual and interim financial information to the Mayor and Council.

Serves as technical advisor to the Mayor, City Council and Committees and other city agencies or officials on accounting and financial reporting.

Performs duties adhering to local, state, and federal laws.

Prepares and administers departmental budgets and maintains accurate records of revenues, expenses, and accounts balances.

Manages the accounts payable and payroll review functions.

Approves disbursements from the Treasury and preparation of disbursement warrants.

Manages an integrated financial accounting system that is capable of generating timely and accurate financial information for a variety of different users, who have differing reporting needs.

Ensures timely and accurate preparation of monthly and quarterly budgetary-basis financial statements and schedules.

Prepares the Budgetary Basis Annual Financial Report and coordinates the preparation of the Audited Annual Financial Report and the Federal Financial Assistance Schedule for audit by independent auditors, within 180 days of year end.

Assists School Department with statutory reports.

Evaluates the property insurance needs and works with insurance brokers to obtain necessary property insurance coverage.

Serves as ex-officio member of Retirement Board and OPEB Board of Trustees.

Performs similar or related work as required or as situation dictates

Minimum Entrance Qualifications:

Education, Training, and Experience:

Bachelor's degree, Master's preferred, in accounting, finance or a related field; 7-10 years of related experience including at least three years as a supervisor of staff; Certified Governmental Accountant certification or the ability to be certified within two years. Must demonstrate an understanding of Massachusetts municipal finance laws and regulations; and proficiency in Microsoft Excel; MUNIS experience is highly desirable; or any equivalent combination of education, experience, or knowledge as determined by the City.

A strong commitment to public service required.

Special requirements:

Candidate must demonstrate being on track to become a Certified Governmental Accountant (CGA) by the Massachusetts Auditors and Accountants Association, having passed both the Practical (Accounting) and Legal examinations, as well as meeting experience and education requirements; or indicate a strong ability and commitment to do so within one year of employment and completing within three years of employment.

Knowledge, Ability and Skill:

Knowledge. Thorough knowledge of the principals and practices of municipal accounting, fund accounting and of the applicable provisions of the Federal and Massachusetts General Laws. Considerable knowledge of the organization and operation of City departments and of the legal controls over municipal finance in the Commonwealth. Thorough knowledge of UMAS and computer software including databases, spreadsheets, and financial packages, with a strong focus on MUNIS and Excel expertise level should include knowledge of pivot tables, v-lookup and sumif functions. Strong knowledge of grammar, punctuation, spelling, syntax, appropriate style and arithmetic. Knowledge of all department operations.

Ability. Position requires the ability to comprehend the scope of laws, rules and regulations pertaining to specialty area. Ability to organize time, work independently and accomplish tasks despite frequent interruptions. Ability to maintain detailed statistics, records and data base. Ability to write, read and interpret financial documents. Ability to operate various types of office equipment. Ability to maintain confidentiality of information. Ability to organize clerical and statistical records. Ability to maintain detailed and extensive records and to prepare reports. Ability to work effectively under time constraints to meet deadlines. Ability to deal tactfully and appropriately with City departments and officials in an effective manner. Ability to interpret and follow departmental procedures and guidelines, as well as local, state and federal regulations pertaining to municipal finance. Ability to be a strong team player and leader. Ability to absorb and learn quickly and maintain a departmental sense of urgency. Ability to use judgement in the analysis of facts and circumstances to solve practical problems and deal with problems involving several complex variables in varied situations. Ability to interpret a variety of instructions furnished in written, oral, diagram or schedule form. Ability to represent the City in meetings, events or during trainings, while displaying and maintain professionalism and business acumen.

Skills. Strong organizational skills and the ability to work under pressure. Should have skill in the area of UMAS fund accounting system, skill in all Massachusetts municipal laws and regulations. Strong analytical and problem-solving skills including detecting financial errors or irregularities. Advanced administrative and supervisory skills. Expertise and skill in using personal computers, word processing, database and spreadsheet applications. Excellent customer service skills. Skilled in developing and thriving in a team-oriented environment with an emphasis on researching and testing new methods. Skill in the operation of all the above listed tools and equipment.

Job Environment:

Work is performed under typical office and climate-controlled conditions, with little exposure to occupational risks or loud noises or other unpleasant elements, and which are generally maintained in a neat and clean condition. Duties of this position present little or no potential for injury. Workflow is exposed to typical interruptions during the day from inquiries by employees, the city leadership team, city department staff, business organizations, attorneys, representatives of state and federal agencies, and vendors. Operates computers, calculators, copier, telephone and all other standard office equipment.

Interactions with others involve explanation, discussion or interpretation of what is required in order to render service, plan or coordinate work efforts, or resolved operating problems. Contacts are with service recipients, city departments and officials, outside agencies, businesses, vendors, other governmental organizations and attorneys, etc. Communication is by means of telephone, personal discussion, email, letter and other technical or written correspondence which involves discussing complex information requiring more than ordinary courtesy, tact and diplomacy in order to resolve complaints, operational issues or while training city wide staff on the City's financial systems, operations and regulations.

Works with confidential information such as official personnel records, bid proposals, citations, occasional litigation, etc., which if disclosed, might adversely affect operations, employee morale, create adverse public relations or otherwise be legally inappropriate. Has full access to the City's budget, financial system/networks and/or security, which if disclosed would have legal and serious financial repercussions.

Errors in judgment could result in significant delay or loss of services, legal ramifications, adverse public relations, and monetary loss.

Physical requirements

(The physical demands described here represent those requirements that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.)

The essential functions of the job are largely mental rather than physical, but the job may occasionally require one or a combination of physical strength, stamina, and agility for activities such as standing, walking, climbing stairs, moving objects, operating a computer or other office equipment, keyboarding and filing and operating a motor vehicle. May be required to lift objects weighing up to 20 pounds.

Performance Standard

Employees at all levels are expected to effectively work together to meet the needs of the community and the City through work behaviors demonstrating the City's values. Employees are also expected to lead by example and demonstrate the highest level of ethics.

(This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.)

Robert Belkin (MWRA)
Interview time 6:15 p.m.

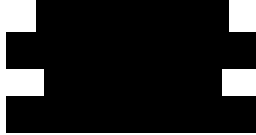
- Cover letter, resume and employment application
- Assignment for Comptroller candidates
- Candidate responses to assignment
- Professional References

Dear Hiring Manager,

I am a Certified Public Accountant with extensive experience as a Controller. I am currently responsible for the annual financial statement audit, month end closing and supervision of general ledger, payroll and accounts payable. I emphasize working collaboratively with my staff of twelve professional and administrative contributors. I am seeking to bring my skills and experience to a collegial environment where everyone is working toward the same goals. Thank you for your consideration.

Robert Belkin, CPA

ROBERT M. BELKIN, CPA



SUMMARY Certified Public Accountant with over thirty-five years of accounting and auditing experience. Demonstrated proficiency in diverse financial environments, managing financial reporting, operations and audit engagements.

PROFESSIONAL EXPERIENCE

Controller

Massachusetts Water Resources Authority, Boston, MA 2008-present

- Manage and direct general accounting, payroll, accounts payable and accounts receivable departments for a quasi-state agency; agency annual current expense budget \$790 million
- Complete responsibility for Authority's audited financial statements
- Prepare Comprehensive Annual Financial Report (CAFR)
- Maintain effective system of internal controls
- Direct staff of thirteen professional and administrative contributors
- Successfully automated and improved operational processes, including time entry and vendor disbursements

Director of Financial Operations

Uno Restaurants, LLC, Boston, MA 1998-2008

- Managed and directed internal audit, accounts payable and accounts receivable departments for a \$300 million national restaurant company
- Directed franchise accounting program
- Coordinated month-end closing activities
- Performed profit and loss analysis for food processing plant
- Supervised professional and clerical staff, including mentoring, development and performance evaluation
- Provided technical support for Oracle and MAS500 accounting systems
- Promoted from Manager to Director, January, 2001

Accounting Supervisor

Federal Deposit Insurance Corp., Boston, MA 1991-1998

- Managed, directed and coordinated office accounting function, including financial reporting, general ledger maintenance and account analysis and reconciliation
- Supervised professional accounting staff and support personnel
- Selected as Serviced Asset Pool Accountant to provide oversight and technical assistance to \$7 billion asset pool serviced by Recoll Management Corp.
- Audited bank financial compliance with asset assistance agreements, including customizing audit programs and evaluating internal controls
- Managed accounting function at multiple FDIC bank closings
- Maintained complete books and records for over 50 subsidiary companies
- Reported project status to various levels of upper management

Controller

Caritias Christi (Contract Employment), Waltham, MA 1990-1991

- Performed functions of acting controller for health care system
- Supervised month-end closings including preparation of adjusting journal entries
- Prepared and reviewed financial statements in a multi-organizational setting
- Prepared and reviewed corporate income tax returns and filings for exempt organizations
- Audited billing and collections for a Magnetic Resonance Imaging (MRI) unit
- Evaluated third party billing compliance for Medicare/Medicaid patients
- Performed account analysis, including budget vs. actual variances

Audit Manager

Laventhol & Horwath, Boston, MA 1988-1990

- Managed audit engagements servicing clients in manufacturing, real estate, distribution, service and high-technology industries
- Supervised, developed and evaluated an audit staff of entry level and senior accountants
- Budgeted engagements and developed client billing
- Prepared and reviewed reports for SEC 10K and 10Q filings
- Prepared and presented reports to client management with recommendation for improvement in accounting controls, administrative efficiency, budgeting and forecasting

Audit Manager

BDO Seidman, Boston, MA 1985-1988

- Managed audit, compilation and review engagements
- Reviewed audit workpapers
- Coordinated staffing allocation for office-wide audit engagements
- Promoted to Audit Manager after one year of service

CERTIFICATION Licensed as **Certified Public Accountant**, 1985

EDUCATION

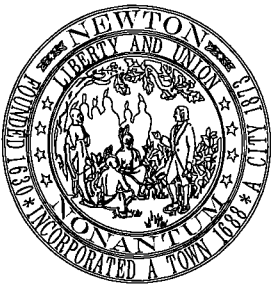
BENTLEY COLLEGE, Waltham, MA Bachelor of Science Degree in Accounting

COMPUTER SKILLS

.Microsoft Excel .Microsoft Word
.Microsoft Office .Lawson/Infor ERP system
.Microsoft Access .Oracle, Solomon
.MAS500

REFERENCES

Furnished upon request.



CITY OF NEWTON

1000 COMMONWEALTH AVENUE, NEWTON, MA 02459

An Equal Opportunity/Affirmative Action Employer

PERSONAL DATA Please print answers, if not applicable write N/A in blank. Additional sheets will be provided if needed.

Name (Last, First, Middle) Belkin, Robert M.		Date 10/3/12021	Email Address [REDACTED]
Address (Street, City, State, Zip) [REDACTED]		Telephone Number [REDACTED]	
Current Employee? Yes <input type="checkbox"/> No <input type="checkbox"/>	Are you a Veteran? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Do you have authorization to work in the U.S? yes	
Do you have a valid Driver's License? Yes <input checked="" type="radio"/> No <input type="radio"/> If Yes, what Class? A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D (auto) <input checked="" type="checkbox"/>		Have you taken any Civil Service Exams? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Civil Service Exams taken:			
If related to anyone employed by the City of Newton, give name, relationship and department: n/a			
In case of emergency notify (name, address, phone): [REDACTED]		Home Number:	[REDACTED]
		Work Number:	[REDACTED]

JOB INTEREST/AVAILABILITY

Position(s) desired: Comptroller	Application is for: Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Seasonal <input type="checkbox"/> Temporary <input type="checkbox"/>
How were you referred to the City of Newton? Advertisement ^{xxx} _____ Referral _____ Walk-in _____ Other _____	

EDUCATION RECORD

High School/Vocational School (City, State, Zip) Waltham High School, Waltham, MA	Did you graduate? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Course College prep.	
College (City, State, Zip) Bentley College, Waltham, MA 02452	Did you graduate? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Major Accounting	Degree BS
Graduate School/Additional Schooling (City, State, Zip)	Did you graduate? Yes <input type="checkbox"/> No <input type="checkbox"/>	Field	Degree
Please list languages, computer skills, typing skills etc.:			
Please list any specialized licenses, Board of Registry Certificates, etc.: Certified Public Accountant			


EMPLOYMENT RECORD (List most recent position first, you may include unpaid experience)

Have you ever been, or are you currently employed by the City of Newton or any other city, town, county, state or U.S. Government? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		If yes, by whom were you employed?		Dates of Employment? From: _____ To: _____	
Employer's Name MWRA	City, State, Zip Boston, MA 02129	Dates Employed From: 10/2008 To: Present	Position Controller	Reason for Leaving N/A	
Briefly describe your responsibilities: Financial reporting, annual audit, internal control structure, month end close, supervise accounts payable, accounts receivable, payroll.					
Manager [REDACTED]		Supervisor		Telephone [REDACTED]	May we contact this employer? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Employer's Name Uno Restaurants	City, State, Zip Boston, MA 02132	Dates Employed From: 4/1998 To: 4/2011	Position Director of financial operations	Reason for Leaving increased responsibility	
Briefly describe your responsibilities: Financial reporting, month end close, accounts payable, franchise accounting, internal audit					
Manager [REDACTED]		Supervisor		Telephone [REDACTED]	May we contact this employer? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Employer's Name FDIC	City, State, Zip Boston, MA 02210	Dates Employed From: 4/1991 To: 4/2008	Position Accounting Manager	Reason for Leaving relocation	
Briefly describe your responsibilities: Financial reporting, general ledger maintenance, account reconciliation					
Manager [REDACTED]		Supervisor		Telephone	May we contact this employer? Yes <input type="checkbox"/> No <input type="checkbox"/>

READ CAREFULLY BEFORE SIGNING: I understand that permanent employment depends upon the result of satisfactory replies from my references, a favorable report of my physical examination, the completion of a probationary period and a Civil Service appointment if applicable. I hereby authorize the City to contact any of my previous employers or to contact schools, companies, credit bureaus, corporations, law enforcement agencies, persons and educational institutions to supply information concerning my background. I also hereby release any of the above from any liability and responsibility arising from their doing so.

I hereby also give my permission, as a condition of employment or a part of my duties relating to employment for the release of all appropriate background information regarding my credit history, criminal record history, driving history or other sources of information which is permissible by all governing laws pertaining to employment, insurance or credit history. I believe to the best of my knowledge that all information I have provided is accurate, true and correct and that I fully understand the terms of this release.

It is unlawful in Massachusetts to require or administer a lie detector test as a condition of employment or continued employment. An employer who violates this law shall be subject to criminal penalties and civil liability. M.G.L. C.149 S. 19B

Date 10/31/2021 Applicant's Signature 

Comptroller – City of Newton

Candidate Assignments

Assignment 1:

Please submit via email, up to three previously drafted writing samples. Note that any documents submitted, while unlikely, may be subjected to a request for public records. You should take this into consideration when contemplating what writing samples you will provide and if you feel you need to edit or redact information, we understand. The goal is to get a sense of your writing skills.

Assignment 2:

Please provide, in the format of your choice, a plan to develop a performance review system of the staff within your department, noting why it is important; as well as how you intend to professionally develop staff, including in what professional areas.

Assignment 3:

Please provide, in the format of your choice, what you recommend should be included in quarterly; monthly and weekly financial updates to the Mayor's Office; Council and department heads, and why.

Regarding formats:

You may choose to submit assignments 2 and 3 in a written format via a word/PDF document in letter, memorandum or list format of your choice. Or if you prefer you may also present the assignments in PowerPoint. If you choose PowerPoint, you will be given the opportunity to share your screen and present your assignments. In any case, you will be allotted 15 minutes to present on assignments 2 and 3 at the beginning of your interview. Assignments should be submitted to Michelle McGonagle in the HR Department via email (mmcgonagle@newtonma.gov) no later than **Tuesday, November 16, 2021 at 5:00 p.m.**


STAFF SUMMARY

TO: Board of Directors
FROM: Frederick A. Laskey, Executive Director
DATE: February 17, 2021
SUBJECT: Audit Services
CliftonLarsonAllen LLP
Contract F261




COMMITTEE: Administration, Finance & Audit

 INFORMATION
 X VOTE


Michele S. Gillen
Director, Administration

Robert Belkin, Controller
Preparer/Title


Thomas J. Durkin
Director, Finance

RECOMMENDATION:

To approve the recommendation of the Consultant Selection Committee to award Contract F261, Audit Services, to CliftonLarsonAllen LLP and to authorize the Executive Director, on behalf of the Authority, to execute said contract in an amount not to exceed \$527,000 for a term of four years, from April 1, 2021 to March 31, 2025.

DISCUSSION:

The MWRA Enabling Act requires that the Authority's financial statements be audited annually by an independent certified public accounting firm. The MWRA Amended and Restated General Revenue Bond Resolution (the Resolution) and certain loan agreements, by reference, specify that the audit be conducted by independent accountants of nationally recognized standing and be satisfactory to the Trustee.

The selected independent certified public accounting firm will provide recurring services to the Authority, including an annual audit of the MWRA's financial statements, financial and internal control reviews, certifications and periodic advice, including an annual letter of comments and recommendations for improvements to the Authority's system of internal controls. The selected firm will also provide an annual certification as to the MWRA's compliance with certain financial requirements of the Resolution.

These services require the firm selected to have significant experience in the public sector and the utility industry, including expertise with significant debt issuance engagements and related involvement with ratings agencies and the investment market.

The Authority also requires that audit procedures be performed in accordance with Uniform Guidance (formerly OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*), with respect to the Authority's major federal programs, primarily passed through the State Revolving Fund (SRF).

Contract F261 encompasses the independent audit of the Authority’s financial statements for Fiscal Years 2021 through 2024, including an audit of the Authority’s Irrevocable OPEB Trust for each of these years.

Procurement Process

The procurement process to select an Audit Services consultant utilized a one-step evaluative Request for Qualifications/Proposals (RFQ/P) that was issued and advertised on December 12, 2020. Additionally, seven firms were directly solicited. Three firms, CliftonLarsonAllen LLP , Marcum LLP and RSM US LLP submitted proposals. The Consultant Selection Committee met on January 26, 2021, evaluated and ranked the proposals based on the criteria contained in the RFQ/P (Cost – 30 pts.; Experience and Past Performance - 30 pts.; Qualifications and Key Personnel – 25 pts.; and Capacity, Organization Management and Technical Approach – 15 pts.).

The proposals were ranked as follows:

Firm	Overall Rank	Total Points	Order of Preference Total Score*	Cost	Partner Single Hourly Rate
CliftonLarsonAllen LLP	1	436	5	\$527,000	\$295
RSM US LLP	2	402	11	\$499,000	\$290
Marcum LLP	3	353	14	\$457,000	\$199

*Order of Preference represents the sum of the individual Selection Committee members’ rankings where the firm receiving the highest number of points is assigned a “1”; the firm receiving the next highest points is assigned a “2”, and so on.

The Consultant Selection Committee unanimously ranked CliftonLarsonAllen LLP (CLA) first. CLA provided a comprehensive, well-prepared proposal, emphasizing the firm’s current and past experience serving multiple state and local government clients, including many in Massachusetts. CLA is the incumbent, and also performs the audit of the MWRA Retirement System. Key personnel from the previous years’ audit are committed to this engagement. The proposed audit partner demonstrated a hands-on approach that resonated with the Committee. References included entities of significant size and complexity and were extremely satisfied with CLA’s performance. The cost for each year of this proposal is within approximately 5.5% of the cost of the existing contract, indicating to the Committee a desire to be price sensitive and competitive.

The second ranked firm, RSM US LLP, did not propose a cohesive team. The Consultant Selection Committee expressed concern about the experience level of certain key personnel and noted that no Senior Associate was identified as a team member. While the firm appears to be building its government sector practice, it has limited public utility experience. RSM also took exception to several of MWRA’s standard contract terms and conditions, while the other two proposers took no exception.

Similarly, significant concerns about the experience level of key personnel for Marcum LLP were noted, reducing its overall ranking. No clients were listed in the proposal, other than those listed as references, and it did not appear that the firm focuses on government sector clients. The Committee also expressed

concern about the engagement partner's proposed level of effort in the audit. Finally, the high number of hours noted in the proposal, specifically for substantive procedures, brought into question the effectiveness and efficiency of the technical approach.

The RFQ/P cost criteria included a firm fixed price/lump sum for each of four years for the annual audit (total of four years shown above), as well as for an audit in compliance with Uniform Guidance (Single Audit if the Authority is the recipient of federal funds); and single hourly rates for any additional work activated by task order. The Consultant Selection Committee evaluated all of those elements and determined that CLA provided the best overall value.

Staff agree with this determination and recommend CliftonLarsonAllen LLP for award of this contract.

BUDGET/FISCAL IMPACT:

There are sufficient funds in the FY2021 Current Expense Budget to cover this contract. Sufficient funds will be included in the FY2022, 2023 and 2024 Current Expense Budgets, as well.

MBE/WBE PARTICIPATION:

There were no MBE/WBE participation requirements established for this contract due to limited opportunities for subcontracting.



MASSACHUSETTS WATER RESOURCES AUTHORITY

Charlestown Navy Yard
100 First Avenue, Building 39
Boston, MA 02129

Telephone: (617) 242-6000

Fax: (617) 788-4899

TTY: (617) 788-4971

Frederick A. Laskey
Executive Director

September 21, 2020

To the members of the MWRA Board of Directors

We are pleased to submit to you this Comprehensive Annual Financial Report (CAFR) of the Massachusetts Water Resources Authority (MWRA) for the years ended June 30, 2020 and 2019. This document has been submitted to the Government Finance Officers Association to be awarded a Certificate of Achievement for Excellence in Financial Reporting. The financial section of this CAFR includes management's discussion and analysis, the basic financial statements and the combining financial statements and schedules, as well as the independent auditors' report on these financial statements.

As required by generally accepted accounting principles (GAAP), MWRA management is responsible for the accuracy, completeness, and fairness of the presentation, including all disclosures. Management's discussion and analysis provides an overview of the MWRA's financial results. This letter of transmittal is designed to complement management's discussion and analysis and should be read in conjunction with it. Management's discussion and analysis can be found immediately following the Independent Auditors' Report.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

MISSION

The Massachusetts Water Resources Authority is an independent authority that provides wholesale water and sewer services to its member communities and funds its operations primarily through member community assessments and charges. MWRA's mission is to provide reliable, cost-effective, high-quality water and sewer services that protect public health, promote environmental stewardship, maintain customer confidence, and support a prosperous economy. During the COVID-19 pandemic MWRA has maintained all core functions, without interruption.

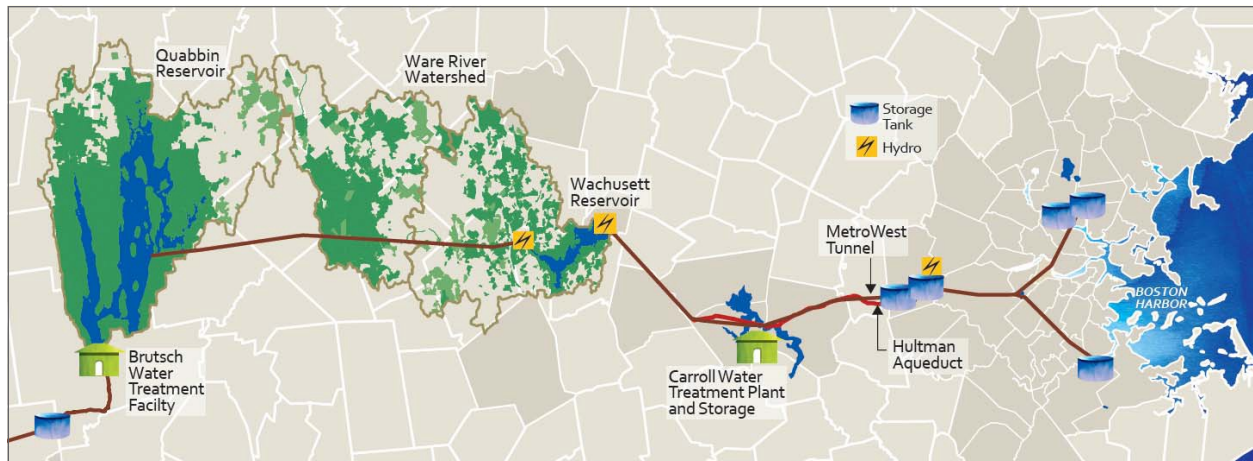
HISTORY

Created by the Massachusetts legislature in 1985 (Chapter 372 of the Acts of 1984, as amended, "the Enabling Act"), MWRA assumed control of the water and sewer systems, including facilities, properties, and the right to utilize water withdrawn from system reservoirs that had formerly been the Sewerage and Waterworks Divisions of the Commonwealth of Massachusetts ("the Commonwealth") Metropolitan District Commission (MDC). The Commonwealth, under the management of the MDC Watershed Management Division (now the Department of Conservation and Recreation – Division of Watershed Management), retained ownership of all real property comprising the water and sewer systems, including the reservoirs and watersheds, the maintenance of which are included in MWRA's operating budget.

In 1985, responsibility for water distribution for 46 municipalities and sewage collection and treatment for 43 municipalities was transferred to the MWRA. In 1987, the legislature also transferred responsibility to operate and maintain the Clinton Wastewater Treatment Plant from the Commonwealth to the MWRA. New communities have the opportunity to join the MWRA water and sewer systems, and over the years, the number of member communities has increased. MWRA's facilities span from the Quabbin Reservoir in western Massachusetts to the Deer Island Treatment Plant in Boston Harbor. In Fiscal Year 2020, the systems served approximately 3.1 million people and more than 5,500 businesses.

The Enabling Act also established the MWRA Advisory Board to represent the cities and towns in the service area. The Advisory Board appoints three members of the MWRA Board of Directors, approves the extension of water and sewer services to additional communities, and reviews and makes recommendations on MWRA's annual Current Expense Budget and Capital Improvement Program.

WATER SYSTEM



MWRA's water comes from the Quabbin Reservoir, 65 miles west of Boston, and the Wachusett Reservoir, 35 miles west of Boston. The Quabbin alone holds a five-year supply of water.

The Quabbin and Wachusett Reservoirs are well protected. Over 85% of the watershed lands that surround the reservoirs are covered in forest and wetlands. About 75% of the total watershed land cannot be built on. The natural undeveloped watersheds help to keep MWRA water clean and clear. Because the watersheds are well-protected, the water in the Quabbin and Wachusett Reservoirs is of very high quality. MWRA has won numerous awards for quality, taste, and sustainability.



Ozone And UV Generators at the John J. Carroll Water Treatment Plant

Water for most MWRA communities is treated at the John J. Carroll Water Treatment Plant in Marlborough with two state-of-the-art methods – ozone and UV light. The treated water leaves the plant through the MetroWest Water Supply Tunnel and the Hultman Aqueduct. Along the way, it is stored in covered tanks. From there it is drawn into distribution mains and many smaller community pipes. Three member communities receive water directly from the Quabbin Reservoir: Chicopee, South Hadley Fire District #1 and Wilbraham. That water is treated at the Brutsch Water Treatment Facility in Ware and leaves the plant through the Chicopee Valley Aqueduct.

Meters installed by the member communities measure the amount of water delivered to each home or business.

Over 85% of the water delivered is via gravity, and, as the water travels through the system, electricity is generated at four hydroelectric facilities.

To maintain and ensure water quality, MWRA conducts hundreds of thousands of analyses each year as water travels from the well-protected reservoirs all the way to household taps, including over 2,000 bacteria samples per month. In addition, MWRA uses real-time water quality monitoring throughout the system to immediately identify any issues with water quality.

Since its inception, MWRA has promoted water conservation among its member communities, requiring each to perform bi-annual leak detection surveys and providing educational materials to residents and students. Since 1985, the average annual water demand in the MWRA service area has decreased by over 130 million gallons.

WASTEWATER SYSTEM



Clinton Wastewater Treatment Plant

Because of inadequate sewage treatment facilities, Boston Harbor was known as the dirtiest harbor in the country in the 1980s. The Deer Island Treatment Plant was constructed in the 1990s as part of the federal court mandated Boston Harbor Clean-up Project, which is widely recognized as a national environmental success story. The Charles River, once the inspiration for the song “Love that Dirty Water” now receives high marks for water quality, and Boston’s beaches are among the cleanest urban beaches in the nation.

MWRA also operates the smaller Clinton Wastewater Treatment Plant, which serves the Town of Clinton and the Lancaster Sewer District.

Wastewater is flushed through a building’s pipes into the community’s sewers. More than 5,300 miles of local sewers transport the flows from 43 communities into 227 miles of MWRA interceptor sewers. The interceptor sewers carry the region’s wastewater to two MWRA treatment plants. Most communities’ wastewater flows to the Deer Island Treatment Plant.

Before the flows reach the plant, they receive preliminary treatment at five headworks facilities that screen out larger objects, such as bricks and logs. These flows are then pumped through tunnels to the plant and receive Primary Treatment in settling tanks where up to 60% of the solids settle out as a mixture of sludge and water.

During Secondary Treatment, oxygen is added to the wastewater to speed up the growth of microorganisms. These microbes then consume the wastes and settle to the bottom of the secondary settling tanks. After secondary treatment, 80-90% of human waste and other solids have been removed.

The treated wastewater, or effluent, is disinfected and discharged through a 9.5-mile underwater tunnel into Massachusetts Bay. The effluent is dispersed over the last mile and a quarter of the tunnel through 55 “diffusers.” With water depths

up to 120 feet, the outfall provides a much higher rate of mixing and dilution than was possible with discharges into the shallow waters of Boston Harbor prior to construction of the new Deer Island Plant.

The remaining sludge from primary and secondary treatment is processed further in digesters, where it is mixed and heated to reduce its volume and stabilize biosolids. It is then transported through the Inter-Island Tunnel to the pelletizing plant in Quincy where it is dewatered, heat-dried, killing disease-causing bacteria, and reused as a fertilizer for use in agriculture, forestry and land reclamation.

MWRA also utilizes renewable energy at the Deer Island Treatment Plant, with wind, solar, hydroelectric and biogas systems. The plant currently generates over 50% of its total heat and electricity needs.



Wind turbines and solar panels at the Deer Island Wastewater Treatment Plant



Pleasure Bay Beach, South Boston

RATES AND CHARGES

Over 95% of MWRA's budgeted revenues are derived from wholesale rates and charges assessed to member communities. The Enabling Act requires MWRA to set its rates and charges at levels sufficient to pay, among other things, its current expenses and its debt service, and to provide debt service coverage required by MWRA's General Bond Resolution ("the Resolution").

In accordance with the Enabling Act, MWRA's rate setting is exercised independently by its Board of Directors without being subject to the approval of any department, agency or other instrumentality of the Commonwealth of Massachusetts or any other governing body. MWRA establishes charges of general application separately for the services provided by the Waterworks System and the Sewer System. Rates and charges are adopted annually in June, after notice and public hearing, and review of non-binding recommendations by the MWRA Advisory Board. MWRA's charges for services are billed directly to the member communities on a wholesale basis. Member committees include cities, towns, and other governmental entities tasked with providing retail water and/or sewer services.

In setting water rates, the total amount of revenue that must be raised through water rates in a given fiscal year is identified through a budgeting process, net of other sources of anticipated revenue, such as investment income, receipts from water supply contracts and other special arrangements. Generally, charges for water services are computed on the basis of the proportioned metered water use of each member community for the immediately preceding calendar year.

Sewer charges are computed on a proportional allocation basis utilizing, among other things, total flow, contributing population and census population for each member community. Consistent with the initial step in setting water rates, MWRA first determines the total amount of revenue required to be raised from sewer charges. The total amount of required revenue for the Sewer System is allocated either to operating costs or capital costs, based on a three-year average of total flows for operating costs and total flows, census information and other factors for capital costs.

MWRA has adopted policies to enforce collection of member community assessments, including use of local aid intercept. Local aid intercept would allow MWRA, after certification to the State Treasurer of any unpaid assessment, to instruct the State Treasurer to deduct unpaid assessment amounts from any state reimbursement, grant or local aid to cities and towns that are member communities and remit that amount to the MWRA. The local aid intercept is not available, however, for any non-municipal member community. Fortunately, MWRA has not needed to use local aid intercept in more than 20 years.

CAPITAL IMPROVEMENT PROGRAM

Since its establishment, MWRA has invested over \$8.6 billion to improve the wastewater and waterworks systems serving its 61 member communities. MWRA was created in response to and has been subject for most of its existence to a Clean Water Act enforcement action (Boston Harbor Case) to end years of wastewater pollution of Boston Harbor and its tributaries from the old Deer Island and Nut Island treatment plants and combined sewer overflows (CSOs). In 1982 and 1983, civil suits were filed against the MDC and other state agencies claiming that the Massachusetts Clean Waters Act had been violated as a result of discharges of untreated and partially treated sewage from Nut and Deer Islands. The Commonwealth, the Boston Water and Sewer Commission that provides retail water and sewer services within the city of Boston, the City of Quincy and the Town of Winthrop are also parties to the case.

The order of the federal court in the Boston Harbor Case set forth the schedules of activities to be undertaken to achieve compliance with the law. Since 1985, MWRA has complied with 420 milestones, which included the completion of extensive new wastewater treatment facilities at Deer Island in Boston and Nut Island in Quincy, a residuals processing facility in Quincy, and 35 separate CSO control projects in Boston, Brookline, Cambridge, Chelsea and Somerville which comprise the long-term CSO control plan, the last of which was completed in December 2015, in compliance with the Court Ordered milestone.

Under the Court Order, MWRA was required to file monthly compliance and progress reports on its ongoing activities through December 15, 2000 and quarterly compliance and progress reports through December 2016. MWRA was then required to submit bi-annual compliance and progress reports through December 2020. The Court has further extended the assessment period through 2021.

During the same time, MWRA also complied with regulatory mandates to improve and modernize the waterworks facilities, including the MetroWest Water Supply Tunnel, the Carroll Water Treatment Plant, and seven covered water storage facilities.

The mandated projects account for most of the Capital Improvement Program (CIP) spending to date. The five initiatives below account for over \$6.0 billion, or 72% of spending to date:

- Boston Harbor Clean-up Project - \$3.8 billion
- CSO Control Plan - \$911 million
- MetroWest Water Supply Tunnel - \$697 million
- Carroll Water Treatment Plant - \$423 million
- Covered Storage Facilities - \$239 million



Norumbega Covered Storage Facility in Weston

As MWRA matures as an agency, the infrastructure modernization and new facilities construction phase is nearing completion, and, barring new mandates, most of the future capital budget will be designated for Asset Protection, Water System Redundancy, Pipeline Replacement and Rehabilitation, and Business System Support. Asset Protection focuses on the preservation of capital assets. Water System Redundancy aims to reduce the risks of service interruption and allow for planned maintenance of the water system assets.

Long-term water redundancy is expected to be the largest future CIP initiative and includes two new tunnels with estimated spending in excess of \$1.4 billion over 17 years. Pipeline Replacement and Rehabilitation focuses on the maintenance and replacement of water and sewer pipelines. Business System Support provides for the continuing improvement and modernization of technology and security systems.

Capital initiatives to date have been primarily funded through long-term borrowings in the form of tax-exempt bonds, and the debt service on these outstanding bonds represents a significant and growing portion of the MWRA's operating budget. As of June 30, 2020, MWRA's total debt was \$5.1 billion. The capital finance obligation as a percent of total expenses has increased from 36% in 1990 to 62.2% in the Final FY2020 Current Expense Budget.

MWRA's senior credit ratings of Aa1 from Moody's, AA+ from S&P, and AA+ from Fitch, reflect strong management of financial performance, application of operating surpluses to early debt defeasance, satisfactory debt service coverage ratios, well maintained facilities, comprehensive long-term planning of both operating and capital needs, and the strong credit quality of its member service communities.

The long-term strategy for capital work is identified in the MWRA's Water and Wastewater Master Plans, which were published in 2006, updated in 2013, and again in 2019. Spending projections are the result of prioritizing the projects, establishing realistic estimates based on the latest information, striking a balance between maintenance and infrastructure improvements, and ensuring that there is adequate support for MWRA's core operations to meet all regulatory operating permit requirements.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to MWRA for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2019. This was the second year that MWRA applied for and received this prestigious award. In order to be awarded a Certificate of Achievement, MWRA had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current CAFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

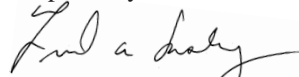
MWRA also received the Government Finance Officers Association's Distinguished Budget Presentation Award for its annual budget document dated September 2019. To qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, and operations guide, and communications devise.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of MWRA's Finance Division. We wish to thank all MWRA departments for their assistance in providing the data necessary to prepare this report. Credit is also due to the MWRA Board of Directors for their unfailing support for maintaining the highest standards of professionalism in the management of the MWRA's finances.

INDEPENDENT AUDIT

The Enabling Act requires that the MWRA's financial statements be audited annually by an independent certified public accounting firm. The MWRA General Bond Resolution and certain loan agreements, by reference, specify that the audit be conducted by independent accountants of nationally recognized standing and be satisfactory to the Trustee. The financial section of the 2020 Comprehensive Annual Financial Report begins with the report of our independent auditors, CliftonLarsonAllen LLP. This report expresses an unmodified opinion as to the fairness of the presentation of our financial statements.

Respectfully submitted,



Frederick A. Laskey
Executive Director



Thomas J. Durkin
Director of Finance



Robert M. Belkin, CPA
Controller

Comptroller – City of Newton
Candidate Assignment

Robert Belkin
Performance Review System Plan

Performance review is an integral part of supporting and developing professional and administrative staff. The performance review should serve to both measure performance and provide motivation for growth and improvement. The performance review should have standard criteria, customized for each job description. Key elements are:

1. Set attainable goals;
2. Communicate goals to staff in advance of the performance measurement period;
3. Identify the necessary tools to meet goals, such as training and bi-weekly or monthly check-ins;
4. Provide access to professional associations, such as the Association of Government Accountants (AGA), Government Finance Officers Association (GFOA), or organizations specific to job responsibilities, such as accounts payable or accounts receivable;
5. Provide mentoring, tailored to each individual, sharing experiences.

A preliminary review should be completed at least at six months intervals, with a final review annually. The annual review should be the starting point for the subsequent year's performance review.

Comptroller – City of Newton
Candidate Assignment

Robert Belkin
Recommendations for Financial Reporting

Financial reporting should be tailored to the needs of the specific audience. The Mayor's Office, City Council and department heads may have needs that differ from one another as to scope and detail. Weekly financial updates should focus on high level topics of interest, such as on-going projects, or any issues or challenges. Any tax or regulatory compliance issues should also be raised at that time. Monthly financial updates should focus on budget to actual variance analysis, to allow management the information necessary for informed decision making. Quarterly financial updates should include projections for subsequent quarters, to determine whether spending and revenue targets are being met.

The Finance Department plays a support role to everyone in an organization. Understanding your constituency is central to providing the financial information needed to make an organization realize its goals.

**R. Belkin Professional Reference #1:
Brian Rozowsky, Former Co-Worker, MWRA**

- | | |
|---|--|
| 1. What is/was your association with the candidate, at what company and for how long? | I worked with him at MWRA for about thirteen years. I was the director of internal audits. |
| 2. What is/was their job title and responsibilities? | He was a controller and we worked closely together on many different projects. |
| 3. What are their strengths? | He is a great problem solver and a very fast learner of new systems. His technical knowledge is very good and he is able to get things done in a very timely manner. He is a great multitasker. He is also very happy to ask for help. |
| 4. What are their areas for improvement? | I don't have any. I worked very well with him. |
| 5. How would you describe their ability to manage stress and adapt to change? | He has to deal with a lot of stress with his position and he handled it very well. When people would leave or change positions he would jump in and do whatever work needed to be done and essentially take over their role. |
| 6. How would you describe their communication skills? | They are very good. He would follow-up with emails and when he was asked for information, he would have it ready very quickly. |
| 7. How would you describe their relationships/interaction with co-workers and management? | He works very well with everyone. |
| 8. Were there any performance related issues? | No. |
| 9. Would you recommend the applicant for a job of trust and responsibility? | Absolutely. |
| 10. What is/was their reason for leaving the company? | I'm not sure. |
| 11. Are they eligible for rehire? | Yes. |
| 12. Do you have any other comments about the applicant? | He is probably the best controller that MWRA has had in my twenty nine years working there. |
-

R. Belkin Professional Reference #2:

Marc Cohen, Former Co-Worker, UNO Restaurant Corporation

- | | |
|---|--|
| 1. What is/was your association with the candidate, at what company and for how long? | Rob and I worked together at UNO Resturant Corpotation for about seven years. |
| 2. What is/was their job title and responsibilities? | He was originally the Manager of Accounting, but during this time he was promoted to Director of Accounting. I was the HR Manager so our work paths would cross from time to time. |
| 3. What are their strengths? | He has a lot of expertise in accounting, |
| 4. What are their areas for improvement? | I don't know of any. |
| 5. How would you describe their ability to manage stress and adapt to change? | Excellent at both. He is very focused, calm and organized. I was always impressed with his ability to remain calm. |
| 6. How would you describe their communication skills? | He is a great communicator. As long as I have known him he has always been in a supervisory of managerial role. |
| 7. How would you describe their relationships/interaction with co-workers and management? | Positive. He has a great personality and a great sense of humor. He has a great interactive personality. |
| 8. Were there any performance related issues? | None that I am aware of. |
| 9. Would you recommend the applicant for a job of trust and responsibility? | Absolutely. |
| 10. What is/was their reason for leaving the company? | He was offered another job opportunity. |
| 11. Are they eligible for rehire? | I would think he would be. |
| 12. Do you have any other comments about the applicant? | I think he's an excellent candidate for any job that has do do with accounting. |

Stephen Curley (City of Newton)
Interview time 7:45 p.m.

- Cover letter, resume and employment application
- Assignment for Comptroller candidates
- Candidate responses to assignment
- Professional References

Stephen Curley

[REDACTED]
[REDACTED]
[REDACTED]

October 15, 2021

Dear Council President Albright and Michelle Pizzi-O'Brien:

I would like to express my tremendous interest to become the Comptroller for the City of Newton. After reviewing the job description, I believe my experiences and accomplishments for the City of Newton Comptroller's office are great assets to the City. I am formally taking the next step to become the Comptroller for the City of Newton.

I am a hard-working, detail-oriented professional with 11 years of financial experience working for the City of Newton. This experience includes 3 years in our Treasury Department and 8 years of advanced Accounting experience in our Comptroller's office. My time in Treasury gave me experience and understanding of the Accounts Receivable collection process. I also became well versed in the banking procedures of the City of Newton and governmental banking in general.

My time in our Comptroller's office has allowed me to develop a great deal of experience with a wide array of financial doings of the City. I prepare all Budgetary Financial Statements, DOR financials, and work with the auditors in preparing the Annual Financial Report. I work with the Comptroller, Treasurer, CFO and Bond Counsel in the borrowing of finances for the City. I have experience in the budgeting process by assisting our CFO and Comptroller in the debt service and Comptroller budget, as well as reviewing the budget before getting approved. I was the finance lead in the migration and implementation of our financial records from Finance Plus to Munis software starting back in 2019, including a rebuild of the Chart of Accounts to conform with UMAS standards. I assisted in the General Ledger set up of the payroll migration to Munis that went live this past January.

I believe my rare, combined knowledge of both the Treasury and Accounting functions of a large city like Newton, coupled with my certification as a Certified Governmental Accountant, that I am a great candidate for the Comptroller position for the City of Newton to help push our community forward in the years to come.

Thank you for your consideration.

Sincerely,

Stephen Curley

STEPHEN CURLEY

Work Experience:

City of Newton Accounting Department, Newton, MA

Deputy Comptroller, Certified Governmental Accountant

Jan 2018- Present

- Maintains the City's general ledger and supporting subsidiary ledgers for all funds, while exercising budgetary control over City funds
- Reconciles all City funds monthly for accuracy of revenues and expenses
- Prepares Financial Statements, including balance sheets, income statements and monthly spending reports
- Prepares Free Cash, Tax Recap, Schedule A, Statement of Indebtedness, Combined Balance Sheet, Cash Reconciliation Report and other reports required by the Department of Revenue
- Work alongside the external auditors in preparation of the Annual Financial Report and audit
- Processes all City Council Orders, including transferring of funds and other financing sources/uses
- Assists in the Issuance of Debt, including setting up Capital Project accounts, Authorized but Unissued, debt service payments, and the handling of premiums to offset the Issuance of Bond Sale Costs
- Assists the Comptroller and Finance team in the preparation of the Annual Budget
- Helps manage, train, and oversee all office staff
- Lead Financial/Accounting specialist in the conversion our financial software from Finance Plus to Munis, with a go live date of July 1, 2019, including the building of a new Chart of Accounts following UMAS guidelines and all data conversion alongside our IT department
- Ensures City Ordinances, State and Federal regulations are adhered to
- Records investment funds to market quarterly, providing reports to Comptroller and Treasurer

Accountant

Jan 2017- Dec 2017

- Prepared monthly, quarterly, and annual financial statements for Finance Committee, Executive Office and general public
- Prepared supporting schedules and reports for state and federal agencies and the external auditors
- Completed monthly and annual closings
- Reconciled cash and receivable activity between the general ledger and the Treasurer's records and other departments
- Recorded receivables including Tax Title, Property Tax & Motor Vehicle Excise Commitments, Water, Sewer & Stormwater Commitments, as well as federal, state and local receivables

Accounting Specialist

Dec 2012- Dec 2016

- Assisted Comptroller in year-end balance sheet and financial statement preparation
- Reconciled cash and receivable activity between the general ledger and the Treasurer's records and other departments
- Reviewed invoices for accuracy and processed vendor warrants
- Reviewed source documents submitted by operating departments in support of budget transfers and transfer bills between departments for accuracy
- Responsible for timely and accurate recording of all void or return payroll checks, along with appropriate adjustments to the employee earnings and general ledger files
- Analyzed and researched of all 1099-MISC vendor activity in preparation for the issuance of annual 1099-MISC reporting to state and federal government
- Responsible for preparation and posting of a variety of journal entries
- Oversaw water and sewer payment plan project for general ledger accuracy

City of Newton Treasury Department, Newton, MA

Oct 2010- Dec 2012

Tax Commitment Clerk

- Prepared other department's schedules for daily deposits, as well as month and year end closings
- Responsible for accounts receivable between the customers and City of Newton through the collection of real estate taxes, water bills, personal property and excise tax
- Performed customer service in person and on the phone for all matters related to the collection process
- Tracked all vendor pay runs and ensured proper funding is secured by the Treasurer and proper signatures were obtained from the Executive Office

Software:

Munis, Finance Plus, Microsoft Office

Education:

Isenberg School of Management, University of Massachusetts-Amherst, May 2009
Bachelors of Business Administration: Accounting; Cumulative GPA: 3.38

University of Queensland, Australia Spring 2008
Concentration: Accounting

Supervisory Leadership Development Program Certificate of Achievement December 2017

Mark Abraham's Municipal Accounting Practical and Law Bootcamps Winter 2019

MMAAA Certified Governmental Accountant Spring 2019



CITY OF NEWTON

1000 COMMONWEALTH AVENUE, NEWTON, MA 02459

An Equal Opportunity/Affirmative Action Employer

PERSONAL DATA

 Please print answers, if not applicable write N/A in blank. Additional sheets will be provided if needed.

Name (Last, First, Middle) Curley, Stephen Daniel		Date 10/15/2021	Email Address [REDACTED]
Address (Street, City, State, Zip) [REDACTED]		Telephone Number [REDACTED]	
Current Employee? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Are you a Veteran? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Do you have authorization to work in the U.S? Yes	
Do you have a valid Driver's License? Yes <input checked="" type="radio"/> No <input type="radio"/> If Yes, what Class? A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D (auto) <input checked="" type="checkbox"/>		Have you taken any Civil Service Exams? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Civil Service Exams taken:			
If related to anyone employed by the City of Newton, give name, relationship and department:			
In case of emergency notify (name, address, phone): [REDACTED]		Home Number: [REDACTED]	
[REDACTED]		Work Number:	

JOB INTEREST/AVAILABILITY

Position(s) desired: Comptroller	Application is for: Full-time <input checked="" type="checkbox"/> Part-time <input type="checkbox"/> Seasonal <input type="checkbox"/> Temporary <input type="checkbox"/>
How were you referred to the City of Newton? Advertisement _____ Referral _____ Walk-in _____ Other <small>Currently employed in Comptroller's office</small>	

EDUCATION RECORD

High School/Vocational School (City, State, Zip) Boston Latin School	Did you graduate? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Course	
College (City, State, Zip) University of Massachusetts-Amherst, Amherst, MA 01003	Did you graduate? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Major Accounting	Degree BBA
Graduate School/Additional Schooling (City, State, Zip)	Did you graduate? Yes <input type="checkbox"/> No <input type="checkbox"/>	Field	Degree
Please list languages, computer skills, typing skills etc.: proficient in Excel and Munis			
Please list any specialized licenses, Board of Registry Certificates, etc.: MMAAA Certified Governmental Accountant			

EMPLOYMENT RECORD (List most recent position first, you may include unpaid experience)

Have you ever been, or are you currently employed by the City of Newton or any other city, town, county, state or U.S. Government? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		If yes, by whom were you employed? Newton		Dates of Employment? From: 10/2010- To: present	
Employer's Name City of Newton	City, State, Zip Newton, MA 02026	Dates Employed 10/2010-pres	Position Deputy Comptroller	Reason for Leaving	
Briefly describe your responsibilities: Prepares all financial statements for the City of Newton, works with auditors in preparation on Annual audited Financial Reports, maintains the City's General Ledger					
Manager [REDACTED]		Supervisor		Telephone [REDACTED]	May we contact this employer? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Employer's Name	City, State, Zip	Dates Employed From: To:	Position	Reason for Leaving	
Briefly describe your responsibilities:					
Manager		Supervisor		Telephone	May we contact this employer? Yes <input type="checkbox"/> No <input type="checkbox"/>
Employer's Name	City, State, Zip	Dates Employed From: To:	Position	Reason for Leaving	
Briefly describe your responsibilities:					
Manager		Supervisor		Telephone	May we contact this employer? Yes <input type="checkbox"/> No <input type="checkbox"/>

READ CAREFULLY BEFORE SIGNING: I understand that permanent employment depends upon the result of satisfactory replies from my references, a favorable report of my physical examination, the completion of a probationary period and a Civil Service appointment if applicable. I hereby authorize the City to contact any of my previous employers or to contact schools, companies, credit bureaus, corporations, law enforcement agencies, persons and educational institutions to supply information concerning my background. I also hereby release any of the above from any liability and responsibility arising from their doing so.

I hereby also give my permission, as a condition of employment or a part of my duties relating to employment for the release of all appropriate background information regarding my credit history, criminal record history, driving history or other sources of information which is permissible by all governing laws pertaining to employment, insurance or credit history. I believe to the best of my knowledge that all information I have provided is accurate, true and correct and that I fully understand the terms of this release.

It is unlawful in Massachusetts to require or administer a lie detector test as a condition of employment or continued employment. An employer who violates this law shall be subject to criminal penalties and civil liability. M.G.L. C.149 S. 19B

Date 10/15/2021 Applicant's Signature _____

Comptroller – City of Newton

Candidate Assignments

Assignment 1:

Please submit via email, up to three previously drafted writing samples. Note that any documents submitted, while unlikely, may be subjected to a request for public records. You should take this into consideration when contemplating what writing samples you will provide and if you feel you need to edit or redact information, we understand. The goal is to get a sense of your writing skills.

Assignment 2:

Please provide, in the format of your choice, a plan to develop a performance review system of the staff within your department, noting why it is important; as well as how you intend to professionally develop staff, including in what professional areas.

Assignment 3:

Please provide, in the format of your choice, what you recommend should be included in quarterly; monthly and weekly financial updates to the Mayor's Office; Council and department heads, and why.

Regarding formats:

You may choose to submit assignments 2 and 3 in a written format via a word/PDF document in letter, memorandum or list format of your choice. Or if you prefer you may also present the assignments in PowerPoint. If you choose PowerPoint, you will be given the opportunity to share your screen and present your assignments. In any case, you will be allotted 15 minutes to present on assignments 2 and 3 at the beginning of your interview. Assignments should be submitted to Michelle McGonagle in the HR Department via email (mmcgonagle@newtonma.gov) no later than **Tuesday, November 16, 2021 at 5:00 p.m.**

Assignment 1-1:

This is an email response with a citizen who came to my office door looking for answers on the City's Chart of Accounts. I deleted his name and have put my text in **bold**.

Hi Mr. XXXXX,

Per our conversation, I am attaching a copy of the City of Newton's General Fund Operating Budget with Budgets, Actual Expenses, Encumbrances, and Available Budgets (Ending Balances available) for FY21.

Thank you for sending the spreadsheet. Napa County has the following chartfields: Fund, Department, Division, Subdivision. Does Newton's accounting system allow for additional fields?

Attached is my question regarding chartfields in greater detail.

Thank you for your assistance.

Newton has the following segments in the building of an Organization Code: Fund-Subfund-Function-Dept-Program-Activity-Academic program (typically left blank on City side)- location. Those 8 segments build out and give meaning to the Org code.

For the object code, it is not built out with segments, but rather tied to a character code. This labels the type of account it is (Salary, regular expense, capital, fringe, etc..). These group object codes into the different voted legal levels of control that get voted during the acceptance of the budget.

In your question about the Veterans Services department, they only have one Org Code because it is such a small department. Their normal operating costs are broken into the more specific object codes that you can see in the Excel I sent. The rare exception is that Memorial Day line item. That tracks all expenses for vendors, etc... related to the Memorial Day parade and related festivities. We haven't had parades the last 2 years, and the only expenses in the account last year were for flowers related to some activity that was put on to honor Memorial Day and the Veterans.

For most other departments, there are multiple Org codes related to different 'divisions or subdivisions' as you may call them. We refer to that segment as Location (the term is used because Schools wanted to stress different locations of schools and it is clear enough for us to know it is essentially divisions within a department on the City side). Below is an example. The Location ties back to the title of the Org Code.

Assignment 1-2:

Hi XXXXXX,

Thank you for your prompt response on this and moving this forward to get it docketed. The docket item needs to be for the adoption of Mass General Law Ch 40 Section 8J and Ch 40 Section 22G (both in the original email below), which is for the formal adoption of the Commission on Disability and the allocation of funds to the COD for Handicap Parking revenues. Newton does have a COD established from a memorandum back in 2013, but Mass General Law states that it must be formally adopted by the City Council. When adopted, the allocation of funds piece will give all HP violation revenue to the COD in the future as there is no revenue splitting allowed. When adopting this, if it is your intention, it should be stated clearly that it will include all revenues collected thus far in FY22 and all revenues going forward. Otherwise it will be from the date of the signed Council Order forward.

Emily Izzo works with the DOR Legal team. She became involved because there were ongoing questions between the City's ADA Coordinator, who works alongside the COD, and Comptroller's office of the validity of the most recent memorandum between the Mayor's office and COD on the change in distribution of handicap parking violation revenues. The Comptroller's office stance was based on MGL, the City Council must adopt any changes in revenue classifications and that it must also fall under the guidelines of MGL for how different revenues were handled.

While working with the DOR legal team, it became clear that the memorandum to change the revenue classification of HP violations was in fact not valid and that it would have to go through City Council. DOR also stated that City Council needs to formally adopt the above mentioned laws and that they were not valid through a memorandum between the Law department and Executive, making the original agreement from 2013 not valid.

(update to actual email if needed: There was a COD formally established by Council vote and the Finance Committee along with the Comptroller's office is working with the Law Department and DOR Legal team on the clarification of the acceptance of funds)

Hi Maureen,

I was working on creating a template to recognize the Retirement Payroll and the corresponding City's portion of benefits to be able to recognize the expenses in Munis. During this I've found a few issues that seem reasonably significant that I hope we can meet about and discuss. ALL retirees are contributing 80/20 for Health regardless of plan. I didn't think that was an issue at first because I thought retirees would have been with the City a long time and were active City employees prior to the changes in contribution rates. Speaking with Kelly I realized that some retired employees (i.e. Winters and Murphy) were active employees at 70/30 because they bought in years, or moved their pensions over from other communities. These people are all being charged 20%, with the City footing 80%. There are not even deduction codes set up for any of the Harvard/Tufts plans with 75/25 or 70/30. It is mine and Kelly's understanding that the contribution should continue into retirement at the rate you were active, not improve in some cases for the employee.

The reason that issue came up is because as I was building the template and trying to set up the City's portion of the contribution, I noticed in Finance Plus for December the Retirees contributed \$187,129.10, with the City contributing \$713,656.01. This comes out to 20.77%/79.23%. Now that does not seem like a lot, but if the Retirees did in fact pay 20% and it was the \$187,129.10, then the 80% would end up being \$748,516.40, which is almost \$35K higher and over 12 months end up being over \$400K.

I need some direction on how to move forward with this and was hoping we could meet sometime soon, if you have any time this afternoon or Monday it would be great so we can work through this. The Retirement payroll import cannot be processed in Munis until this is resolved because we need to be certain on what numbers/percentages to be using.

Thanks,

Steve Curley

Assignment 2:

Please provide, in the format of your choice, a plan to develop a performance review system of the staff within your department, noting why it is important; as well as how you intend to professionally develop staff, including in what professional areas.

Performance review plans are always important within organizations. They help to keep an office on track, and push employees towards advancing their skills and careers. Our office has typically had performance reviews in the early stages of one's employment, but then after a few months they always seem to go away. It turns more into a passive management style in which it is assumed everyone is doing their jobs well, until an issue arises, and it needs to be addressed. Passive management styles are good management styles in many offices, but I think it is more important to develop performance reviews when the management is more hands-off on day-to-day operations.

To develop a performance review system within the current Comptroller's office, it is important to tailor it to each of the different positions. This would start with redefining the roles of the employees and clearly stating their day-to-day responsibilities, as well as their fill in roles due to staffing shortages or time constraints. This was a subject I touched on in the first interview that over the last several years the roles of everyone in the office have been muddled to the point where there is occasionally confusion on who is expected to do which task.

With clearly defined roles, the employees can perfect their jobs over time and get more cross-training to better prepare themselves and the office for growth and succession planning. Performance reviews don't have to be exhausting, they should be concise and tailored specific to the job. This would also be the time to address any attendance, timeliness or others issues that are not directly task-related. This helps get more direct answers from your employees on what issues they may have mastered and what issues you need to help them with, which leads to professional development of employees.

Professional development is huge for employees. It has gotten me to the place I am today to be able to sit for the interviews for the Comptroller's job. There are several opportunities at all levels to push employees to learn more and develop. Melanson and Heath have put on seminars in the past that members our office have attended, Mark Abrahams does boot camps and several other training programs throughout the year, MMA and MMAAA both have different sets of training programs. Our office has always made it a point to attend these conferences and better the staff. The last two years with Covid, our trainings have greatly diminished. I attended an MMAAA with one of the staff members virtually this year as well as a CLA (our auditing firm) seminar on Covid grant accounting.

On top of professional development through external resources, one of the biggest things I want to do with the office is to get the Comptroller's staff together regularly (once every week or two) and go over different topics. I have mentioned it to HR in the past as well as some members of the Comptroller's office. This could be for 15 minutes, or an hour, depending on the subject and questions the staff have. It could be the Comptroller explaining in detail how the General Fund really works, or it could be our Payroll clerk doing a little presentation on the payroll process, what some of the stuff she does means, why she does it, etc... so that we can all learn. When you get a full picture of a process it makes so much more sense and it helps you understand other aspects of the job you may not have realized were related. This has been of tremendous value to me from my time starting in Treasury to my development in Comptrollers, getting to see aspects of the job many don't.

Assignment 3:

Please provide, in the format of your choice, what you recommend should be included in quarterly; monthly and weekly financial updates to the Mayor's Office; Council and department heads, and why.

It is the Comptroller's responsibility to prepare monthly financial statements for elected officials and department heads showing the total appropriations, expenditures, and balances of each appropriation.

The Council, Mayor's office and department heads need to have an understanding of the operating budgets for all annual appropriations as well as the revenues received compared to the budgeted revenues. They also need to be aware of the status of capital projects and available balances; special revenue funds and any deficits or small balances that may be in those funds; and the health of the City's Internal Service funds.

For monthly statements, it would be appropriate to provide the following statements:

- List of available balances in the accounts that are most commonly used for appropriations including Free Cash, Budgeted Reserves and Receipts Reserved for Appropriations
- General Fund, Water, Sewer, and Stormwater Statements of Revenue Budgets to Actual Report
- General Fund, Water, Sewer, and Stormwater Statements of Expenses to Budgets based off of the voted legal levels of control
- Update on Accounts that are trending towards over-expenditure
- General Fund Continued Appropriations Expense Report
- CPA Continued Appropriations and Annual Budget Expense Report
- Operating Statements for Health Insurance and Worker's Compensation funds
- Operating Statements for Special Revenue Funds including Revolving Funds, Grants, and Gifts
- Spending of Covid related grants (CARES, FEMA, ARPA)

For quarterly statements, it would be appropriate to provide the following statements:

- Update on Capital Projects Operating Statements, along with any necessary memorandum providing significant updates to projects
- Balance Sheets and Operating Statements for Trust and Agency Accounts
- Balance Sheets on Capital Project accounts
- Operating Statements on Water, Sewer and Stormwater funds
- CPA Operating and Balance Sheet Statements
- Debt Service update

For Weekly updates, it would be appropriate to update the Council, Mayor's office and respective department heads if there are any significant or unforeseen impacts to accounts that were not anticipated, whether revenues or expenses.

**S. Curley Professional Reference #1:
Jim Shaughnessy, Colleague, City of Newton**

1. What is/was your association with the candidate, at what company and for how long?

Steve is currently the Deputy Comptroller for the City of Newton. I think he started here around 11 years ago. I have worked for the City of Newton since 1993, so I have seen Steve for his entire career here in Newton. I am the Chair of the Newton Board of Assessors and am the Director of the Assessing Department. Our office works very closely with the Comptroller's Office and Steve on all financial matters for the City.
2. What is/was their job title and responsibilities?

Steve is the Deputy Comptroller. It is my opinion Steve is running the office, even though his title is Deputy Comptroller. He maintains all City financial records. He works closely with our office for all reporting and submission requirements for the Commonwealth of Massachusetts Department of Revenue. I think it would be difficult to list all his responsibilities but suffice it to say I would not hesitate to approach Steve with any question about his office. He is keenly aware of all aspects of the Newton Comptroller's Office. Recently, our financial system was converted to MUNIS and Steve was the point person for this conversion. He created the Chart of Accounts that is used by the entire City. He knows this system better than anyone here.
3. What are their strengths?

I think Steve's strength is his direct knowledge of all aspects of his office. He is a mentor to the newer members of his office, and he is a source of information for the veteran members of his team. He fully understands their various roles and contributions to their office because he could literally sit down and perform any of the jobs in his office, including the role as the Comptroller. His professionalism is an obvious trait as soon as you meet him. He is even keeled and well versed on the rules and regulations pertaining to government accounting practices. In all my interactions with him and his staff, he has always treated everyone with the utmost respect. I know he received his governmental accounting certificate recently, which is a huge accomplishment and a tribute to his willingness to excel in his field.
4. What are their areas for improvement?

This may not be the answer you are looking for, but I have never seen any areas where he needs improvements. That's not saying he wouldn't get better as he progressed in his career, because he obviously would. He is certainly not the same person who started here 11 years ago. He has gained experience, which has made him a valuable resource for all of us here in the City. I fully expect his professional growth to continue when he is selected as our next Comptroller. He is always trying to improve his skills.
5. How would you describe their ability to manage stress and adapt to change?

In my 11 years in working with Steve, I have never seen him in a stressful situation because his knowledge base allows him to handle any situation with a calm and methodical approach to problem solving. We have worked closely on a variety of reporting and accounting priorities and not once did Steve ever come close to missing a deadline. Not once. He knows what is needed and he provides it. It may be a simple accounting question or a complicated tax recap report, but whatever it is, Steve is prepared to help however he can.

6. How would you describe their communication skills? Steve has an incredible ability to explain even the most complicated accounting practices in an understandable manner. I have seen this with me and with other members of our staff who have interacted with Steve. He speaks with a wide range of staff members and he has treated them all equally with respect. He is approachable and always willing to help and explain things if necessary.
7. How would you describe their relationships/interaction with co-workers and management? I think I answered that a lot in question 7 above. I can tell you he is well respected by me and other members of our Assessing Office. It is also my opinion he has earned the respect of his co-workers in the Comptroller's Office based upon my interactions with those members in his office. I have truly heard nothing but positive comments about Steve from our IT Department, our Treasurer's Office and some of the other offices who deal with Steve here in City Hall. I also know the external auditors enjoy working with Steve because of his timely reporting to them with their questions.
8. Were there any performance related issues? No.
9. Would you recommend the applicant for a job of trust and responsibility? 100%. He is doing the job now.
10. What is/was their reason for leaving the company? N/A. He is still working here as the Deputy Comptroller and hopefully he'll continue his career here as our next Comptroller.
11. Are they eligible for rehire? N/A. See response #10.
12. Do you have any other comments about the applicant? Yes, I do. We have a tremendous opportunity to retain a top talent in the City of Newton if Steve is selected as the next Comptroller. He is extremely knowledgeable, professional, and dedicated to being the best employee he can possibly be. He worked under our former longtime Comptroller, David Wilkinson. Steve learned from Dave, yet Steve has brought a new skill level to the position. His technical and accounting knowledge coupled with his institutional knowledge of the inner workings of Newton make him the best possible candidate. He knows the responsibilities are great. He is ready to take on those responsibilities. I have seen it firsthand over the last few years. He has stepped up and provided the technical guidance his office needed. He has taken on most if not all the accounting requirements of his office and he has made tremendous improvements and contributions to all of us here. This is his career and in my opinion, this will be the next chapter in his professional advancement. He is ready for this position.

S. Curley Professional Reference #2:

Dave Wilkinson, Former Supervisor, City of Newton

1. What is/was your association with the candidate, at what company and for how long?

I served as the City of Newton's Comptroller from 1992 until early 2017 and like other senior managers in the City's financial services departments, I had the opportunity to witness Steve's professionalism in the performance of his duties as he progressed from a teller in the Treasurer's Office to an assistant comptroller in the Comptroller's Office. Since my retirement from the City in early 2017, I've stayed in contact with both my replacement (Sue, who is now retiring); Steve (now deputy comptroller) and Regina (assistant comptroller) and consulted with them on a variety of transition and day-to-day matters involving the financial activities of the City.
2. What is/was their job title and responsibilities?

My apologies but I do not have a copy of Steve's resume, so I'm not certain of the actual dates that Steve moved from the treasurer's office, to the Comptroller's Office. I believe that Steve started as a teller in the Treasurer's Office in 2010. I believe that we selected him to fill a vacancy in the position of accounting specialist in the Comptroller's Office in 2014. He was selected because of the quality of his work in the treasurer's office and to serve as the principal liaison between the Comptroller's Office and Treasurer's Office in our efforts to improve communications between the departments in order to speed up monthly and year end closings so that we could issue financial reports in a more timely manner to our various users. Steve's principal duties initially involved auditing daily cash receipt reporting and reconciliation of treasurer's cash to the Comptroller's general ledger cash position. As he mastered these duties, Steve showed an interest in becoming more involved in the day-to-day maintenance of the City's general ledger, which was a great help to me, since I'd had to assume full responsibility for these activities as Comptroller, for budgetary reasons, so years ago when a former assistant comptroller retired from the City. When I made the decision to retire from the City in 2016, I approached the staff of the Comptroller's Office; City Council (appointing authority for the Comptroller) and Executive Department about adding an additional full time position to the Comptroller's Office staff so that Steve could assume all day-to-day general ledger maintenance and most financial schedule and statement preparation duties that I'd previously performed, so that the Comptroller would have time to work more closely with the City's Audit Committee on financial controls. All parties were in agreement with this recommendation and I spent the last several months of my employment with Steve instructing him on the various activities that needed to be performed on a daily; weekly; monthly; quarterly; and annual basis in preparation for the presentation of timely and accurate financial reporting to various users by the Comptroller. Subsequent to my retirement, Steve completed all necessary training to pass the examinations required for professional certification as a Massachusetts City Auditor/Town Accountant.
3. What are their strengths?

Education and experience as a professional Massachusetts governmental accountant. Knowledge of the City of Newton and Commonwealth of Massachusetts municipal finance laws and regulations. Willingness to continue to develop

professional skills. Cooperative work style with others. Commitment to put in whatever time is needed to complete assignments. Willingness and ability to reach out to professional colleagues to obtain advice in solving problems that he has not experienced in the past.

4. What are their areas for improvement?

This would be Steve's first experience as a department head, which will most certainly present some challenges, as he learns a new role. The City of Newton, like most local governments does not have a formal process for grooming talent for promotion to senior management positions, but Steve would have the advantage of an exceptional office staff, that respects his professionalism and I'm certain would do everything possible to help him in the assumption of a new role. I believe the same would be the case for the department heads in other financial services departments, and my understanding in speaking with the City's HR Director, is that she too would be willing to work closely with him as he transitions into a new role. The relationship between the Comptroller and elected officials will also be somewhat new and unique to Steve because his previous responsibilities have not involved a great deal of contact with the Mayor and Council. Its my understanding that Steve has a good working relationship with the Mayor's CFO and he is well versed in the check and balance responsibilities of the Comptroller, so I believe that anyone assuming the Comptroller's role will likely be most challenged to establish working relationships with the City Council. I've encouraged the current leadership of the Council to make an extra effort to communicate Council expectations about specific goals and objectives for the new Comptroller and to establish a formal regular communication process with them, at least in the first 2 year term. I also remain committed to serving as a professional resource to Steve, for issues that may come up regarding the role of a Newton department head and in establishing a working relationship with the Council.

5. How would you describe their ability to manage stress and adapt to change?

Excellent - Steve's entire career with the City has been marked by transition from one role to another and dealing with change. His ability, and that of the other members of the Comptroller's Office staff in implementation of the City's new accounting and financial reporting system, is probably the most recent evidence of this. Steve's personality appears to me to be most suited for dealing with stress and changing conditions, however he understands that he will often have to say no to City employees and officials in instances where City or state municipal finance laws or regulations do not allow for the change that others are attempting to make. I believe he understands the the challenge here is to clearly communicate why the change can not take place, absent a change in the law or regulation, or approval of the Mayor and Council.

6. How would you describe their communication skills?

Excellent - Steve has the ability to calmly explain things to others, and help them find a solution their issue.

7. How would you describe their relationships/interaction with co-workers and management?

Excellent, but again the relationship will change as a department head. I believe Steve has the capacity to transition into a new role that requires that he be both an educator and a regulator of financial behavior.

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| 8. Were there any performance related issues? | Never - always cooperative in the performance of formal duties and responsibilities in a timely and accurate basis; helping out with duties outside his formal responsibilities; and desire to continue to develop his professional skills. |
| 9. Would you recommend the applicant for a job of trust and responsibility? | Absolutely - he not only is well versed in the municipal finance laws and Massachusetts government ethics laws and regulations, but is also committed to professionalism. |
| 10. What is/was their reason for leaving the company? | N/A - He is applying for a promotion, given he's mastered the skills for his current position. Given his education and experience, Steve is a valuable candidate for promotion to a Comptroller; City Auditor/Town Accountant, or Finance Director position in any one of the Commonwealth's cities or towns, but he has chosen to apply for the Newton Comptroller vacancy. |
| 11. Are they eligible for rehire? | N/A |
| 12. Do you have any other comments about the applicant? | Newton has the unique opportunity to select a new Comptroller who has a proven track record of performing the responsibilities of the position; has the professional respect of his co-workers and professional peers; and would likely serve for many years to come, thus eliminating the costly and time consuming process of staff turnover in this position of trust and professional responsibility. |