TOWN OF CHESHIRE

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OFFICE OF THE BOARD OF SELECTMEN

Meeting Minutes – November 9, 2021

Pursuant to a notice duly filed with the Town Clerk, a meeting of the Board of Selectmen was held in person at 191 Church St (Cheshire Elementary School) on Tuesday November 9, 2021, at 6:30 PM.

Members Present: Michelle Francesconi, Chair
Jason Levesque, Clerk
Shawn McGrath
Mark Biagini
Ray Killeen

Others Present: Jennifer Morse, Town Administrator; Liseann Karandisecky; Peter Traub; Rebecca Herzog; Lynn Melchiori; Patricia Mullins & Gwen Cariddi (Berkshire Regional Planning Commission); Attorney Ed. St. John III; Brian Rhodes (IBerkshires); Alan Nuttal; Kathleen Levesque; Gerald Zarek.

Summary of Votes Taken:

- Voted to adjourn the meeting at 8:28 p.m. 5-0

M. Francesconi called the meeting of the Board of Selectmen to order at 6:30 p.m.

1. **FY18 CDBG Program with Berkshire Regional Planning – Patricia Mullins & Gwen Cariddi**
   On Wednesday November 3, 2021, the chair of the Board of Selectmen and Town Administrator received a letter from the Department of Housing and Community Development regarding the monitoring they did of the FY18 CDBG Grant #823. M. Francesconi opened the discussion by stating that she was taken back that the letter arrived less than 24 hours after the meeting last Tuesday regarding the CDBG grant and nothing was mentioned of the letter that had been received by BRPC staff. Pat Mullins explained that the meeting last week was to acquaint board members with the program and that the letter had just been received with little time to review. She further shared that monitoring is done with all CDBG grants as a mechanism to provide guidance, she also noted that BRPC would draft a response to the letter.

   R. Killeen asked questions regarding the staffing issues, timing issues and shared that he was extremely bothered by the letter. Pat shared that BRPC staff has frequent meetings and they the program is not often discussed public ally due to the confidentiality of the homeowners. Pat asked how much involvement the town wants in the process. S. McGrath was more concerned about homeowner complaints that the administrative findings asking if contract availability is only an issue in Berkshire County. BRPC staff that it is a Western MA problem and is worse the further West.

M. Francesconi stated that the letter makes the town look horrible and shared her concern about federal funding moving forward again expressing her frustration that BRPC glossed over the issues. Further she stated that she has mistrust reading from the letter than funding is cut off from the project due to the mismanagement and that BRPC has received $223,000 to manage the grant. Pat said that the findings should not impact the town eligibility for federal grant funds and the finding are about fixing. S. McGrath would like to see at the minimum a quarterly status report of the grant and inquired as to when the response would be ready for review. Pat stated that the response would be ready within a week, the response deadline is December 3, 2021. M. Francesconi asked for all documents that DHCD requested for the report, names will be redacted by BRPC staff for confidentially reason.

Each finding was reviewed with Pat and Gwen.
Finding 1 - Additional oversight by the Town with a minimum of quarterly reports tot eh Board of Selectmen on the status of projects and the grant. Discussion on how to handle contacting homeowners for input. BRPC staff will draft questions and provide the Town Administrator with a list of homeowners to contact by phone.
Finding 2 - BRPC staff will handle the detailed response concentrating on the availability of contractors.
Finding 3 - Discussion regarding the current process regarding two party checks to the contractor with the homeowner signing off, Gwen explained that during COVID a lot of approvals were done via email and those emails were not in the documentation provided to DHCD.
Finding 4 - This has already been addressed and taken care of by the Town Treasurer
Finding 5 - Pat explained that this was an error by BRPC and agreed that contracts should be extended
Finding 6 - This finding was discussed during the conversation regarding emailed signatures and inconsistent forms.

M. Francesconi turned to Attorney Ed. St. John III for input who stated that he had reviewed the documents and that he suggests better communication and reporting which should be added to the amended management plan.

M. Francesconi noted that she was unaware of another CBDG Grant that named Cheshire, the grant is for small business with less than 5 employees. Pat explained that the program was initiated with Cares Act funding and is available until December 31, 2021, she continued to discuss that the program is for low-moderate income business and then income requirements extend to the business owners personal finances. Pat will get back to the board with how many Cheshire businesses were able to take advantage of the funds.

2. Public Comment

Jerry Zarek of 674 North State Road is concerned about a 70-foot pine tree on his property that is only 12 feet off the road, the tree roots will be impacted by the new water lines. Mr. Zarek obtained the opinion of a tree service, arborist, and logger regarding the life of the tree after the roots are disturbed. All of which said the tree would die. Mr. Zarek is concerned a storm will bring the tree down on the neighbor's home and would like to have it removed leaving a 4-5' stump. Mr. Zarek has spoken with Travis and Rick Guerney from the Water Department. J. Morse will reach out to the Water Dept. and Berkshire Engineering regarding the tree.

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3. Announcements by Board Members

S. McGrath noted that the Dam Committee has been very active, currently the water is 1" over the dam sharing that Bill Lewis has been dedicated to measurements during the drawdown giving him "kudos" for his hard work.

M. Biagini noted that the Assessors Assistant received an inquiry from a resident regarding applications for the Senior Work Off Program, there was discussion about having a meeting on December 7, 2021, to start working on the program guidelines.

J. Levesque has received compliments from residents regarding the conditions of the roads. There was discussion about the need for sidewalk work. R. Killeen noted that the paving projects on Board of Selectmen roads were planned in advance.

M. Francesconi shared that she attended the School Committee meeting on Monday November 8, 2021, and to date no response has been received regarding the questions sent nor were the questions discussed during the meeting. The main agenda item was the School Improvement Plan from the principals, she shared that the entire discussion centered around social and emotional learning She further shared that there were numerous references to Panorama that completely contradicted what the board was told by the Superintendent and School Committee. She said there was conversation about various software programs that they are purchasing that have nothing to do with academics. She also shared that she wants answers to the questions before the budget cycle because kids continue to drop out of the district, adding that she would like to send a letter to the school committee asking for a response to the questions.

M. Francesconi also discussed a comment by the school committee that the reason why the district has not met the 80% vaccination rate is because they are not affluent like other districts out in the eastern part of the state. M. Francesconi said that 'by making demographic assessment on your student population goes against everything that is supposed to be addressed in social and emotional learning curriculum. Francesconi also noted that they entered executive session without it being on the posted agenda.

Adjournment: *A motion was made by M. Biagini and seconded by J. Levesque to adjourn the regular session meeting at 8:28 p.m.*
Roll Call Vote: J. Levesque – Yes; S. McGrath – Yes; R. Killeen – Yes; M. Biagini – Yes, M. Francesconi – Yes
Motion Carries: 5-0

Respectfully Submitted,
Jennifer Morse
Town Administrator
November 10, 2021

Document List

1. Agenda November 9, 2021
2. Letter from DHCD regarding monitoring of the FY18 CBDG program
3. Letter from treasurer regarding finding #4
4. BRPC Grant Management Plan

Approved: November 16, 2021

Commonwealth of Massachusetts
DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT
Charles D. Baker, Governor ◆ Karyn E. Polito, Lt. Governor ◆ Jennifer D. Maddox, Undersecretary

October 29, 2021

Ms. Michelle Francesconi
Chair, Board of Selectmen
Town of Cheshire
80 Church Street
Cheshire, MA 01225

RE: Monitoring Report FY 2018 Community Development Fund I (CDFI) Grant #823

Dear Ms. Francesconi,

On September 15th and September 21st, 2021, Senior Program Representative Anna Whitten and Fiscal Representative Emily McLaughlin from the Department of Housing and Community Development (DHCD) monitored the Town of Cheshire's FY 2018 Community Development Fund Grant remotely via Dropbox. Patricia Mullins, Community & Economic Development Program Manager for Berkshire Regional Planning Commission uploaded the files requested by DHCD to Dropbox for this monitoring. Additional housing rehabilitation case files that were sent to DHCD in prior months, (as a result of homeowner concerns raised to the Department) were also considered as part of this monitoring. This review considered the financial and programmatic operations of the grant and was designed to measure compliance with selected federal and state requirements contained in the following:

1) Title I of the Housing and Community Development Act of 1974, as amended.

2) Federal regulations including but not limited to:

   24 CFR Part 570.480, HUD Community Development Block Grant Regulations for State Programs.

   2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

   31 CFR Section 205 (as interpreted by Massachusetts CDBG policy)

3) The Town of Cheshire's DHCD Grant Contract and Program Management Manual

Attached please find the report which details the results of the monitoring of the FY 2018 grant. There are six (6) Findings of Non-Compliance and one (1) Issue of Concern. **No housing rehabilitation funds may be committed for any additional cases until these findings are cleared by DHCD.** The Town must respond through a letter signed by you, and addressed to me, responding to the corrective actions resulting from the findings no later than thirty (30) days from receipt of this letter. We appreciate the cooperation of Berkshire Regional Planning Commission during this review.

Sincerely,

Mark Southard
Community Development Manager
Division of Community Services

cc: Pat Mullins, BRPC
Patricia Roushanaei, DHCD

FY 2018 Community Development Fund Grant
Grant #823: Town of Cheshire

The Town of Cheshire received a federal FY 2018 CDF grant award of $998,000 from the Department of Housing and Community Development to implement a regional housing rehabilitation program with the Town of New Marlborough.

Staff monitored the housing rehabilitation program using the housing rehabilitation monitoring package. Two random housing rehabilitation files (CHS-007 & NMB-004) were reviewed for income verification, eligibility, overall contract management and consistency with procedures outlined in the grant application and program manual. Additional housing rehabilitation case files, sent to DHCD as a result of clients' dissatisfaction with the housing rehabilitation program, as well as DHCD's follow-up with those clients were also considered as part of this monitoring There are six findings of non-compliance, and one issue of concern as a result of this review.

Finding #1: Non-compliance with 2 CFR Part 200.303 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Management Controls

Grantees that receive federal Community Development Block Grant funds must establish and maintain fiscal as well as operational controls over the Federal award that provides reasonable assurance that the management of the grant is in compliance with Federal statutes, regulations, and the terms and conditions of the award. The Town and its administrative management entity, Berkshire Regional Planning Commission (BRPC), is responsible and accountable for maintaining an adequate system of controls as described in the management plan and professional services contract that was submitted and approved by DHCD. The Town's management plan defined the roles of all parties involved in the management of the grant including a grants administrator position and rehabilitation specialist position. Based on a review of the implementation and oversight of several Cheshire-New Marlborough rehabilitation cases, we have concluded that responsible staff did not adequately fulfill their roles and responsibilities as stated in the management plan and grant administration contract.

In January 2021, several homeowner complaints were brought to the attention of DHCD. A review of their issues and files by DHCD revealed a lack of program oversight, compliance and follow-through which ultimately caused significant homeowner dissatisfaction and contributed to slow program implementation. Homeowner complaints consisted of lengthy project timelines (taking COVID into consideration), inadequate project oversight and communication by the rehabilitation specialist, grant administrator and contractors who did not perform the work as specified in the contract, and whose work, according to these clients, was often substandard. This was substantiated by DHCD staff who visited the property involved in one of the complaint cases, on September 24, 2021. Work that was completed by the contractor and approved by the BRPC's rehabilitation specialist and staff was found to be substandard and now must be re-done and charged to the grant.

DHCD contacted the Town of Cheshire's Interim Town Manager in February 2021, to discuss the complaints. The Town Manager was unaware of any homeowner complaints but indicated that he would investigate and follow-up with DHCD. DHCD reminded the Town Manager that although this was a regional grant with the town of New Marlborough, the Town of Cheshire is the lead community and

therefore bears the responsibility for the grant. DHCD did not receive any follow-up from the Interim Town Manager. DHCD also contacted BRPC at the same time to discuss the situation. As a result of concerns regarding inadequate oversight and implementation of the housing rehabilitation program, BRPC forwarded requested information and was instructed to submit a weekly progress report on all open rehabilitation cases. DHCD staff also contacted four of the complainants by phone and email and had detailed follow-up with two clients, NMB-013 and case NMB-001.

In March of 2021, the Department of Housing and Urban Development (HUD) was contacted about homeowner complaints and they relayed their concerns to us. DHCD reassured HUD that BRPC as well as the Cheshire Interim Town Manager had been contacted regarding these complaints and that there were ongoing communications regarding the various projects, and of the requirement that BRPC submit weekly progress reports to DHCD.

With respect to complaint case NMB-001, an application for assistance was received on 9/12/2018. The applicant's household consisted of 3 persons one of which was a 6-7-year-old child. The application for assistance was approved in December 2018. In June 2019, an initial inspection of the property and work write-up was completed. The project was not bid until December 2019, nearly one year after the initial application, (the reasons for this are unclear). No contractors submitted bids and the project was set to be re-bid for Spring 2020, but with the onset of the pandemic, the project was further delayed. In August 2020, the applicant was asked to provide updated income documentation, after almost two years from when income documents were originally submitted. During that time period, the applicant's income increased, and, as a result BRPC denied the project. The applicant grieved BRPC's decision at the end of 2020, through the local program's grievance process, on the basis that the homeowner should not be penalized for delays that the complainant felt were caused by BRPC. The appeal was upheld by the Citizens Advisory Committee and New Marlborough Board of Selectmen. DHCD was also aware of and supported this decision. The project was set to resume in February 2021 when communications between BRPC staff and the homeowner deteriorated. For this project to move forward, DHCD mediated a resolution that required both BRPC and the homeowner to sign a *"Rules of Behavior"* document. Both parties agreed, and as of the date of this letter the project is nearing completion, approximately three years later.

An application for assistance was submitted in April 2019, for NMB-013. Rehabilitation for this project began in August 2019 but stalled after the contractor "fell behind". An online meeting was held with the applicant and DHCD on March 5, 2021. The homeowner stated that the project was still incomplete, deck and roof repairs were not completed and items that were completed were not code compliant. (The homeowner stated that he was a former contractor). Additionally, he was upset that the installation of a bay window had not been completed. According to the homeowner, he had concerns that the rehabilitation specialist did not adequately monitor the progress of the project, that the contractor was rarely on site, and he was dissatisfied with BRPC staff's response to his concerns. The homeowner stated to DHCD that he wanted to have the project completed but did not want to allow the contractor to finish the project because he felt the contractor was not qualified to do so. He also refused to sign the lien for the work completed to date. In order to provide a way for this project to move forward, DHCD asked a third-party to evaluate the remaining work including the work that the homeowner deemed was not code compliant.

On Friday, September 24, 2021 after exhaustive efforts, Mark Southard, DHCD CDBG Program Manager, Alice Boyd of Bailey Boyd Associates, John Saari, (Rehabilitation Consultant), Dawn Lemon, The Resource Inc, (TRI's) local program manager, Pat Mullins of BRPC, as well as a staff person from BRPC met at the homeowner's property. It was determined through an inspection of the prior completed work, that the homeowner's concerns were valid and that the work that had been performed was substandard. Mr.

Saari agreed to provide a scope of work for the homeowner and DHCD's approval. On October 6, 2021, DHCD received the cost estimate ($41,750) and scope for this project which included the following comment form the preparer ***"The project was initiated in 2019. Most of the work accomplished to date is flawed. Consequently, a substantial amount of the completed but un-acceptable work shall be removed and replaced."*** Upon approval of the new scope, the project will be bid immediately. It is our understanding that the homeowner has agreed to sign the lien for the initial work that was completed on this project (and that the amount of that lien has been adjusted by BRPC to adjust for unfinished work). The cost of the additional work will not be included in the lien.

DHCD staff had to devote many hours of their time to help mediate and ensure that the complaints raised by homeowners were investigated and addressed. This level of involvement is not normal in the operation of a local housing rehabilitation program. While, on occasion DHCD learns of problematic housing rehabilitation cases, the number of dissatisfied cases in this grant is above the norm, and reflects a systemic lack of adequate management, oversight and internal controls.

Corrective Action:
The Town must submit a new management plan identifying a staffing plan that addresses the management deficiencies described above. The Town must also provide a detailed report on the current status of all projects undertaken under this grant. The Town must contact all rehabilitation clients to ensure that they are satisfied with the work done on their projects and then report these findings via a report to DHCD.

Finding #2: Non-compliance with the Grant Contract -ATTACHMENT A, Section 1, Part C– Scope of Services and Additional Terms & Conditions
The Town and it's administering agency did not adequately perform and administer the activities in a timely manner as described in the Massachusetts CDBG grant application submitted in 2018 and approved by the Department. The Town of Cheshire's 2018 CDBG grant period began July 1, 2018. DHCD allows grantees an 18-month grant implementation period with the understanding that grantees may request extensions for unforeseen circumstances that prevent the timely completion of the grant. To date, the Town has requested four extensions with the latest period of performance set to expire on December 31, 2021. The first request for an extension was based on a shortage of contractors and the following three extension requests resulted from delays attributed to the COVID-19 pandemic. While COVID has had a major impact on all CDBG projects and activities statewide, this grant is now in its third year, and by 12/31/2021, will have been in operation for three and a half years.

The monitoring of rehabilitation cases CHS-007 and NMB-004 as well as the review of other Cheshire-New Marlborough projects due to homeowner complaints of slow progress, difficulties with contractors and overall program dissatisfaction revealed a pattern of inefficient/ineffective project timelines which contributed to extensive delays.

With respect to rehab case CHS-007, the application for this project was received on 12/20/2018. In October 2019, slightly less than a year later, the applicant was deemed to be income qualified and was notified that assistance would be granted, however income was not verified until October 2020. An initial inspection of the property was conducted in October of 2019 and because the project did not begin until April of 2021, a re-inspection of the property was conducted by the program's new rehabilitation specialist in February 2021, at which time the project's specifications and cost estimate were developed. The project was bid in March 2021, and a contract was awarded that same month. A construction agreement between the homeowner and contractor was executed on April 6, 2021. ***The project was***

completed in July 2021, thirty-one months after it was initiated. According to the grant administrator, the delay surrounding this project was due to personal complications on the part of the applicant.

The application for assistance for rehab case NMB-004 was accepted on December 5, 2018. Income eligibility was verified in January 2019. In March 2019, the homeowner was notified that their application was approved. An initial inspection of the property was also conducted in March of 2019. The following month, a cost estimate of the work and related bid specifications was developed. Sealed bids were received on May 2, 2019 and a contract was awarded on May 4, 2019. A construction agreement was executed two weeks later. On June 10, 2019 a notice to proceed was issued and work began. According to the grant administrator, most of the work was completed by November 2019, however, the project then stalled as the contractor was engaged in other work. Approximately one year later in November 2020, frustrations on the part of the homeowner because of this incomplete project and an absent contractor resulted in the termination of the contract with the contractor. In February 2021, the remaining work for bathroom plumbing repairs was bid and a contract awarded to a new contractor in March 2021. ***The project was completed on August 3, 2021, 32 months after it was initiated.***

Corrective Action

Barring unusual or unexpected circumstances, a rehabilitation project should take no longer than three to six months to complete beginning from the date the application for assistance is approved. The timeline for several rehabilitation projects undertaken in this grant was excessive and unreasonable, creating homeowner frustration, complaints and overall program dissatisfaction.

The Town must provide to DHCD a revised Housing Rehabilitation Program implementation plan for the remainder of the grant period, including detailed information on the projected timelines and milestones for each of the projects currently underway or being reviewed for funding, including: applicant qualification process, status of initial inspections and work write-ups, (including lead inspection and final specifications) status of bidding, contracts, construction implementation and completion schedule.

Finding #3: Non-compliance with 2 CFR Part 200.302(2) & (3) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Financial Management – Source Documentation

A review of the cases discussed in this report revealed inconsistent signoffs of rehabilitation documents in the files. For example, not all initial inspections, progress reports and contractor payments were signed by the required parties. Progress reports and invoices for both rehab cases CHS-007 and NMB-004 did not have the proper signoffs. Progress reports were signed solely by the rehab specialist. Invoices were approved by the grant administrator without the homeowner's signature.

Corrective Action:

Inspections, cost estimates and work write-ups (scopes of services) must be signed and dated by the person responsible for preparing their content (typically, the Rehabilitation Specialist), and thus authenticating their validity. The final work write-up must also be signed by the homeowner. These documents also serve as source documentation to verify that costs are reasonable under 2 CFR Part 200. The Town must certify that all future progress inspection reports and invoices will be signed by the homeowner indicating acceptance and approval and verification that all work referenced has been satisfactorily completed. These documents serve as source documentation to verify that costs are reasonable under 2 CFR Part 200.

Financial Review:

The financial review was conducted using the evaluation procedure that follows. Financial documents related to Cheshire's 2018 CDBG grant were reviewed remotely via Dropbox by the CDBG Fiscal Representative. The financial management system was reviewed to determine if minimum standards for compliance were being met. Grant records were inspected for completeness, evidence of regulatory compliance, consistency with the approved grant application and internal controls. The Town's financial records and reports were reviewed and compared to source documentation such as grant contracts and procurement files, change orders, grant fund drawdown forms, bank statements, vendor invoices and schedule of bills payable. Procurement files for the housing rehab case CHS-007 were examined to verify that the process conformed to the requirements of the CDBG program as outlined in the Grant Agreement and Program Management Manual for adequacy of source documentation as well as verification of cost reasonableness. A "virtual" exit conference was held with BRPC staff via Zoom on October 12, 2021 to discuss issues identified in this review.

Certification:

The Fiscal Monitoring review was conducted in accordance with a standard monitoring checklist appropriate to the program for the purposes of forming an opinion on the general administration of the grant. A representative sample of transactions and associated source documentation were tested to ensure that costs charged to the program are in overall compliance with OMB Financial Management Standards, U.S. Treasury cash management regulations, and general program eligibility.

This was not an audit, and therefore all areas examined were only examined for the purposes of obtaining an assessment of fiscal compliance related to federal program requirements. There were three fiscal findings of non-compliance and one issue of concern as a result of this review:

Finding #4: Non-compliance with 31 CFR Section 205 (as interpreted by Massachusetts CDBG policy): Entire amount of drawdown was not transferred into the direct depository

A $55,165.95 drawdown was wired to the Town's Treasury account in February 2020. The Town then transferred all but $30.34 to the CDBG direct depository, where it was expensed. Ms. Mullins explained that the Town was trying to offset the amount of excess funds (i.e., interest) in the direct depository account. As a result, the Town reduced the amount of the drawdown transferred into the direct depository by the amount of accrued interest on-hand.

Corrective Action:

The Town must assure that the entire amount of each drawdown is transferred to their CDBG direct depository, as stipulated in pages 4-6 of the CDBG operations manual, "all CDBG funds are deposited first into a "designated depository account" … Once funds have been deposited into the designated account, disbursement may occur in the following ways: directly from the designated account for payment of incurred expenses…".

Per Massachusetts' CDBG Operations Manual (Chapter 11 – Financial Management), "interest earned by units of general local government on grant funds before disbursement of the funds for activities is not program income and must be returned to the Treasury, except that the unit of general local government may keep interest amounts of up $100 per year for administrative expenses".

The Town must deposit the outstanding draw amount of $30.34 into the direct depository. They may then use those funds for CDBG administrative expenses or return that amount to the Treasury as unused interest. Please advise DHCD which option the Town chooses, showing proof of either the paid admin expense or a copy of the letter to HUD returning those funds.

Finding # 5: Non-compliance with Chapter 30b – Massachusetts Uniform Procurement Act (Section 12 – Term of Contract) and CDBG Program Manual Chapter 12 – Procurement, Award and Contracts: Expense incurred/payment issued after contract end date

The contract for Housing Rehab case #CHS-005 expired on July 22, 2019. An invoice dated August 22, 2019 for a change order ($753 door replacement) was submitted and paid by the Town after the contract had expired. It was explained that the Program Manager was on leave and this happened in error in her absence.

Corrective Action:

Per the contracts section of Chapter 12 of the CDBG Program Manual, "The Statement of the Term of the Contract - The beginning and ending date of the contract (month, day, and year) must be defined. Open ended contracts are not allowable".

It is imperative that dates of service for housing rehab contracts be active when providing services and payments. Services cannot occur after the expiration of a contract. The Town must assure that, going forward, contracts will be amendment/extended when necessary and payments will only be made on effective contracts, abiding by agreed upon terms and dates therein.

Finding #6: Non-compliance with OMB 2 CFR Part 200.302(b)(3) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Financial Management (Source Documents): Lack of proper signatures on invoices

A review of housing rehab invoices found two (CHS-034 #3 and NMB-006 #1) without contractor's signature for approval. Payment was still issued by the Town, even though proper sign off was not obtained.

Corrective Action:

Per OMB 2 CFR Part 200.302(b)(3), "The financial management system of each non-Federal entity must provide for the following… Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to … expenditures… and be supported by source documentation". While some invoices reviewed had proper sign-off prior to payment, these two invoices did not. It is important that the Town's support documentation is consistent and that required signature or back up documents are obtained, as necessary. Signatures are an attestation that the information on the invoice is complete and accurate. Without the appropriate signatures, an invoice should be deemed incomplete and payment not made until the invoice is signed.

Prior to making payments, invoices must be signed by all appropriate parties. Please provide an assurance that the Town will comply with this requirement in the future.

Issue of Concern #1: Source document detail did not reconcile with Intelligrants

A $560.59 travel invoice inputted into Intelligrants/CGMS on 7/28/20 was erroneously recorded as $560.79. As confirmed by Ms. Mullins, this was a mis-recording error in GMS (i.e., typo), as the payment amount was correct.

Please take care when inputted information in Intelligrants. Source documents must always match information recorded in the Intelligrants database.

Prepared By:

Anna Whitten
Anna Whitten, Senior Program Representative — 10/26/2021
Date

Emily McLaughlin
Emily McLaughlin, Fiscal Representative — 10/25/2021
Date

Reviewed By:

Kristen Crowley
Kristen Crowley, Fiscal Director — 10/26/21
Date

The Commonwealth of Massachusetts

Town of Cheshire

Massachusetts 01225

OFFICE OF TREASURER

November 4, 2021

Department of Housing & Community Development
100 Cambridge Street, Suite 300
Boston, MA 02114

Re: Monitoring Report FY 2018 CDFG #823

To Whom It May Concern:

In the response to the above referenced Report, Finding #4, please be advised that the required Corrective Action has been completed as per the attached. I have transferred $30.34 in to the CDBG bank account to cover the shortage which occurred in February 2020.

Thank you for bringing this error to my attention.

Sincerely,

Rebecca Herzog
Treasurer
Town of Cheshire

Dates:11/01/2021 - 11/04/2021

Date	Type	Description	Amount	Balance

No transactions to be displayed.

Account History

Dates:11/01/2021 - 11/04/2021

Export all history

Date	Type	Description	Card #	Withdrawals	Deposits	Balance	
11/04/2021	Deposit	Internet Transfer from x5136 CK - 2/2020 drawdown correc			$30.34	$63.46	

Adams COMMUNITY BANK

Account Details

Account Nickname:	CDBG Change
Account Name:	Municipal Premium Checking
Account Number:	x7505 Show/Hide
Routing Number:	211871523
Open Date:	12/13/2018
Interest Rate:	0.300%
Interest Year to Date:	$12.89
Interest Previous Last Year:	$28.72
Last Statement Date:	10/29/2021
Available Balance:	$63.46
Current Balance:	$63.46
Annual Percentage Yield:	0.300%
Rate Effective Date:	07/01/2021

Pending Transactions

CDF I - 2018 – 00034 CHESHIRE-NEW MARLBOROUGH CDBG APPLICATION

Grant Management Plan

Overview

While this is a regional grant involving both the Town of Cheshire and the Town of New Marlborough, Cheshire is the lead community and all finances shall be administered by Cheshire. The Town of Cheshire shall be accountable for ensuring that all State and Federal regulations are enforced with regard to grant activities.

There is a single activity to be undertaken through this grant: The Cheshire-New Marlborough Housing Rehabilitation Program. This program is targeted to benefit low to moderate income residents within the Town of Cheshire and the Town of New Marlborough.

The Town of Cheshire, acting through its Board of Selectmen, has named the Berkshire Regional Planning Commission (BRPC) as the Grant Administrator and Housing Rehabilitation Program Manager. The Town of New Marlborough similarly entered into a Memorandum of Understanding and agreed to this arrangement.

The following Management Plan further describes the roles and responsibilities assigned to the entities and individuals implementing the grant on behalf of the Towns:

Overall Grant Administration:

The Town of Cheshire Board of Selectmen shall enter into a contract with the Department of Housing and Community Development (DHCD) to implement the 2017 Community Development Block Grant (CDBG) programs listed herein. The Cheshire Board of Selectmen shall extend authority to the Town Administrator to maintain regular oversight of the programs and financial obligations under this grant program.

The Town of Cheshire will then enter into a subcontract with the BRPC to administer and manage the grant on behalf of the Town, as well as provide all program delivery services, including acting as the Regional Housing Rehabilitation Program Manager.

The Cheshire Town Administrator shall work with and supervise staff under his control, including the Town Accountant and Town Treasurer, to carry out the responsibilities of the work program successfully. Town staff shall report directly to the Town Administrator.

Submittal of any CDBG claim and pay request is then subject to final approval by the Cheshire Town Administrator.

The Cheshire Town Treasurer will receive and disburse all program funds in accordance with MA regulations and directions from the Town Administrator.

BRPC will serve as Grant Administrator. BRPC will perform all operations required to interface with the DHCD Grant Management System (GMS), including set-up, data input and reporting. Upon approval by the Town Administrator, BRPC will initiate and submit drawdown requests, monitor dates when payments are made, coordinate transfers from the town's receiving account with the Town Treasurer, including the CDBG Direct Depository Account and the Housing Rehabilitation Escrow Account, and coordinate payments to the contractors. In addition, BRPC Grant Administrator will

Management Plan

advise the town on DHCD regulatory and administrative requirements. The BRPC Grant Administrator's duties include:

- Ensure compliance with DHCD/CDBG program rules and regulations
- Support the Cheshire Town Administrator and town staff
- Serve as liaison between town officials in Cheshire and New Marlborough
- Prepare and submit claims to DHCD through the OCD/GMS
- Complete financial reporting in OCD/GMS system
- Coordinate with Town Treasurer & BRPC Accountant to transfer funds from receiving to direct depository account, and from Direct Depository to HR Escrow Account when applicable
- Prepare and Submit all Quarterly Reports
- Approve Contractor invoices & work products per CDBG Rules
- Maintain project & program files
- Coordinate with the town to prepare for CDBG monitoring & audit
- Prepare all Final Reports and documents for Grant Closeout in OCD/GMS

Protocols for Internal Fiscal Controls:

Fiscal oversight will be provided by the Cheshire Town Administrator and Board of Selectmen through approvals of expenses submitted on a warrant prior to disbursement of public funds:

- The Housing Rehabilitation Program Manager, BRPC, will review and approve payment invoices from Housing Rehabilitation Contractors.
- The Town Administrator will review and approve invoices from BRPC for administrative services.
- As an additional fiscal control, the BRPC Grant Administrator will review payment requests from all other contractors before processing expenses and payment requests in the GMS.
- All requests for funds, including advances requested for the HR Escrow Account and copies of approved grant-related invoices, will be included in a Drawdown Summary to be presented to the Cheshire Town Administrator for review and approval.
- The Town Administrator must provide final approval to submit claims. All claims made to the grant will be subject to this process.

The Cheshire-New Marlborough Housing Rehabilitation Program

BRPC will be responsible for implementation of the Cheshire-New Marlborough Housing Rehabilitation Program, and related administrative services.

The contract between the Town of Cheshire and BRPC will contain all applicable CDBG and state contractual requirements and provisions for termination for non-performance. DHCD shall approve the contract language prior to final execution of agreement between the town and BRPC.

Under the general oversight and supervision of the Executive Director, BRPC will staff the positions of Housing Rehabilitation Program Manager, Housing Rehabilitation Project Coordinator, Program Associate, Housing Rehabilitation Specialist, and Finance Administrator.

BRPC currently has staff capacity to manage this program and to liaison between the Homeowner, Contractors and the Housing Rehabilitation Specialist. BRPC currently has a list of over 20 pre-qualified construction Contractors, and typically up to five contractors bid on each housing rehabilitation project. The position of the Housing Rehabilitation Specialist will be advertised and filled by one or more qualified, contracted individuals, experienced with the requisite home inspection and building construction skills to implement the work of the program.

Management Plan

The BRPC Housing Rehabilitation Program Manager and the Cheshire Town Administrator will meet at regularly scheduled times to review program progress and performance, and to provide the Town Administrator with information relevant to Quarterly Reports. In addition, the Housing Rehabilitation Project Coordinator, and/or the Housing Rehabilitation Program Manager, will meet regularly with the Citizen Advisory Committee. Members to this committee will be appointed by action of the Board of Selectmen in each town.

As a further means to maintaining internal quality control, BRPC will engage the assistance of a qualified Management Consultant, experienced in MA CDBG Housing Rehabilitation programs, to periodically review internal record-keeping systems and program accomplishments.

Program delivery will take place from the BRPC office. Applicants may receive information and submit applications at the BRPC office, located at 1 Fenn Street, Suite 201, Pittsfield, MA, 01201. In addition, outreach and intake hours will be scheduled at locations within Cheshire by the Program Associate, at a time and place convenient to program Applicants.

The Housing Rehabilitation Program Manager will be responsible for the overall implementation of the program. This will include:

- Oversight of the Housing Rehab Program Management
- Procurement of the Housing Rehab Specialist Sub-Contractor, and hiring of additional BRPC staff
- Supervise Staff and Approve Timesheets
- Supervise verification of applicant eligibility
- Final resolution of disputes
- Oversee entry of Quarterly Reports, Homeowner & Contractor information into GMS
- Final approval of all expenditures
- Forecast Cash Flow Needs, Coordinate Claims & Drawdowns with Cheshire Town Administrator and Town Treasurer.

The Housing Rehabilitation Project Coordinator will be responsible for the day to day coordination of housing rehabilitation projects. The following activities will be included in job duties:

- Work with Program staff and the Citizen Advisory Committee to Prioritize Projects
- Prepare and issue bid packages utilizing specifications provided by the Housing Rehabilitation Specialist
- Assist Homeowner with Contractor Selection
- Attend all pre-bid walk-throughs
- Coordinate and attend all Bid Openings
- Coordinate with Program Associate and Homeowners on Closings and Filings Loans/Liens
- Attend all pre-construction meetings with Homeowners and Contractors
- Set project work schedules; coordinate construction activity with Homeowners & Contractors
- Coordinate progress/pay requests with inspections by Housing Rehab Specialist
- Resolve disputes between Homeowners and Contractors
- Coordinate final inspections with municipal inspectors and Housing Rehab Specialist
- Prepare Information for Quarterly & Final Reports

The Program Associate will be responsible for the initial contact and intake of Applicant Homeowners, assisting the Housing Rehabilitation Program Manager with determination of eligibility, and facilitating

closings loans and filing liens. Typical duties include:

- Advertise Housing Rehab Program to Towns
- Develop and maintain Applicant waiting list
- Initial contact with Applicants
- Prepare contracts and assist with closings and filings on Loans/Liens
- Enter Homeowner & Contractor Information in GMS
- Report HR Construction Escrow Account Transactions in GMS

Under the supervision of the Housing Rehabilitation Program Manager, and with the assistance of the Program Assistant, the Housing Rehabilitation Specialist will provide substantial assistance to the Homeowners by coordinating inspections, preparing work write-ups and bid documents, contract documents, coordinating the selection process, reviewing work progress and, along with the homeowner, approving Contractor invoices. The Construction Contractors will be required to provide all permits.

The following is an overview of the Housing Rehabilitation Specialist's duties:

- Perform initial inspections, develop work write-ups & calculate costs
- Monitor rehabilitation work
- Review and approve construction invoices

In cooperation with the Town of Cheshire Town Treasurer and Town Administrator, the BRPC Financial Administrator will maintain the Housing Rehabilitation Construction Escrow Account. Payments to Housing Rehabilitation Construction Contractors will be issued from this account, after invoices have been approved by the Homeowner, Housing Rehabilitation Project Coordinator and Housing Rehabilitation Specialist.

A summary of the BRPC Financial Administrator's duties includes:

- Establish & Maintain HR Escrow Account w/ Town
- Coordinate with Town Treasurer & BRPC Grant Administrator to transfer funds from receiving to CDBG Direct Depository Account, and from Direct Depository to HR Escrow Account, when applicable
- Issue Payments to HR contractors from HR Escrow Account
- Coordinate with the Program Assistant to enter all Escrow Account transaction in the GMS
- Assist with CDBG Monitoring & Audit

Staff Qualifications:

Cheshire

Town Administrator, Mark Webber:
The Town Administrator is the chief administrative, financial, and procurement officer of the town and oversees all town staff and operations. As Town Administrator for the Town of Cheshire, Mr. Webber is responsible for oversight and implementation of the CDBG grant. He will enter into a contract with the Berkshire Regional Planning Commission (BRPC), who will act as Grant Administrators and Housing Rehabilitation Program Managers. Mr. Webber will meet with his staff regularly to ensure all contractual requirements are met.

Management Plan

Education

- MPA, University of Massachusetts/Amherst 2001
- BA Public Administration/Land Use Planning, University of Massachusetts/Amherst 1997
- AS Horticulture, Essex Agricultural College, Danvers, MA 1977
- Monument Mountain Regional High School, Gt. Barrington, MA 1973

Recent Work History

- Town Administrator, Cheshire, MA 2002 – 2008
- Town Administrator, Cheshire, MA 2013 – present
- Town Administrator, Town of West Stockbridge, MA 1998 – present
- Member, West Stockbridge Board of Selectmen (4 yrs. as Chair) 1990 – 1997

Partial List of Duties and Responsibilities in current role as municipal Chief Administrative Officer

- Prepare, present and administer annual operating and capital budgets.
- Conduct research for Town departments and officers.
- Coordinate and assemble Annual Town Reports.
- Coordinate and assemble annual RECAP (tax rate certification).
- Chief Procurement Officer.
- Prepare weekly meeting agendas and furnish weekly reports to Selectmen.
- Record and issue Selectmen's Meeting Minutes.
- Principle grant writer and grant administrator* (see accompanying grant history schedules).
- Oversee and facilitate operations of all Town departments, including: general government (assessors, treasurer, accountant, public health); public works; water and sewer; solid waste; cemeteries and; recreation.
- Correspondence for Board of Selectmen and other Departments.
- Town insurances administrator (health, property/casualty/officer's liability, police/fire, and worker's compensation).
- Oversee buildings, facilities and grounds; administer facilities use policies and energy reduction techniques and policies.
- Field and remedy citizen concerns.
- Town Counsel liaison to all Town Boards.
- Personnel Officer: collective bargaining; draft and update employee policies and procedures.
- Institute energy cost savings programs, including hydroelectric and solar PV projects.
- Equal Employment Officer (EEO).
- Member, West Stockbridge Water and Sewer Commission; 1999 – present.
- Chair, West Stockbridge Downtown Enhancement Committee.
- Chair, West Stockbridge Energy Committee

Town Treasurer, Rebecca Herzog:

Ms. Herzog is the town's Treasure/Tax Collector. She is responsible for processing and depositing all town receipts. Ms. Herzog has prior experience in managing grant funds including a recent $660,000

Safer grant, as well as Library, elder Affairs, board of Health and Police Department grants. She also handles Trust Funds, employee payroll, and employee benefits. Ms. Herzog has been employed with the town of Cheshire for 20 years.

Town Accountant, Lynn Lemanski:
Lynne Lemanski serves as the Town Accountant for the Town of Cheshire. She is also a Massachusetts Certified Public Accountant and will be responsible for the fiscal oversight of the CDBG program, accounting for all grant revenues and disbursements and monitoring the grant budget in coordination with the grant administrators. She is also responsible for the oversight of compliance with all local, state and federal statutes and regulations. Her other responsibilities are reporting and certification of funds available, free cash, debt service, processing all vendor payments, budget monitoring and grant/contract monitoring. Lynne Lemanski has been employed in this position since 2003.

New Marlborough
Town Administrator, Anne Marie Enoch:
The Town Administrator is the chief administrative, financial, and procurement officer of the town and oversees all town staff and operations. As Town Administrator for the Town of New Marlborough, Ms. Enoch is responsible for oversight and implementation of the CDBG grant. She will enter into a contract with the Berkshire Regional Planning Commission (BRPC), who will act as Grant Administrators and Housing Rehabilitation Program Managers. Ms. Enoch will meet with her staff regularly to ensure all contractual requirements are met.

Education
- BA English, cum laude, Wellesley College 1994
- Massachusetts Certified Collector, Massachusetts Collectors and Treasurers Association current

Recent Work History
- Town Administrator, Monterey, MA 2015-current
- Tax Collector, Town of Monterey, MA 2014 – present
- Bookkeeper, Monterey General Store, Monterey, MA 2009-2011
- Bookbuyer/Bookseller, The Bookloft, Gt. Barrington, MA 1994-2002

Partial List of Duties and Responsibilities in current role as municipal Chief Administrative Officer
- Coordinates all departments under the control of the Board of Selectmen.
- Assists the Board of Selectmen in the general administration of the town.
- Prepares warrants for Town Meeting.
- Serves as Chief Financial Officer.
- Assists in the preparation of the Annual Budget.
- Interacts with the public on a daily basis to resolve problems.

Management Plan
Berkshire Regional Planning Commission – Housing Rehabilitation Program Staff

Grant Administrator & HR Program Manager, Patricia Mullins:

Professional Summary

Regional Community & Economic Development Program Manager with ten years experience in federal, state, and local grant writing, acquisition and management, including CDBG, EDF, Green Communities, Energy Efficiency Block Grants, Affordable Housing and Economic Development grants and programs, as well as Scenic Byway Corridor Management and 40R zoning and Brownfields adaptive reuse initiatives. Excellent management and interpersonal skills, with strong written and verbal communication skills.

Professional Experience
Community & Economic Development Program Manager (Current) BRPC

- Awarded and implemented more than $6,000,000 in local and regional grants for sustainable economic development, housing, transportation and infrastructure improvements projects
- Manages the Community Development Program, including staff, Housing Rehabilitation Consultant, and Program Contractors
- Provides grant administration, budgeting & reporting for Community Development Block Grants (CDBG), HUD, DOE, ARRA and other state funded projects
- Designed, implemented and managed regional CDBG Housing Rehabilitation Program
- Facilitated 40R district designations and Compact Neighborhood applications, zoning by-laws and design guidelines
- Draft and implementation of the Housing & Neighborhoods Chapter of the HUD-funded Sustainable Berkshires Regional Plan
- Agency lead for community development and affordable housing initiatives

- Massachusetts Housing Partnership (MHP) appointee to the Rural Housing Initiative Advisory Committee
- Primary organizer of the 2014 Western Massachusetts Housing Workshop and the 2015 Berkshire County Housing Symposium, and the 2017 Berkshire County Housing Workshop
- Construction project management, including procurement, contracting and management of consultants, contractors and internal staff, and construction observation on municipal buildings, streets & sidewalks, drainage and other infrastructure improvements projects
- Agency expert for Massachusetts procurement activities; assists multiple municipalities with a wide variety of procurement needs
- Agency Lead in Prevailing Wage and Federal Davis-Bacon Requirements
- Experienced in the design and implementation of capital and public space projects, including ADA requirements
- Conducts community outreach, consensus building & public participation through workshops, charrettes, citizen committees

Management Plan

Planner (2008) and Senior Planner(2011) BRPC Program Management and Grant Administration:

- Community Development Block Grants (CDBG) in the Towns of Great Barrington, Sheffield, Dalton, Lee, Becket and Monterey, including complex housing rehabilitation, infrastructure, municipal and & historic building
- Community Housing Needs Assessments, Housing Action Plans, Housing Production Plans and Market Analysis
- Route 116 Scenic Byways and Corridor Management Plan
- Managed and implemented Becket Green Communities Grant
- ARRA funded Energy Efficiency EECBG Grants in Adams, Becket, Lee, New Marlborough, Sheffield, Stockbridge, Washington and Windsor
- Implementation of M.G.L. c. 30B and M.G.L. c. 149 procurement procedures in selecting and managing design consultants and construction contractors
- Manage project schedules, budgets & financial reporting in government reporting systems
- Supervision of consultants and staff; mentoring and coordination of project staff
- Development and submittal of grant proposals
- Development of community outreach and sustained community support in the following areas:
- Economic Development and Affordable Housing Initiatives
- Downtown Façade Improvements
- Scenic Byway & other Corridor Management plans
- Community visioning & consensus building presentations & workshops
- Project management & implementation of community revitalization plans
- Collaboration with government and non-government partners
- Develop and facilitate multi-disciplinary project teams
- Review & interpret engineering & architectural designs & plans, specifications & various planning and programming documents
- Schematic Designs – Passenger Rail Station Location Study
- Regional bike path design & planning
- MEPA Reviews
- Coordination of training events, etc. for multiple communities in the region.

Previous Professional Experience

Landscape Architecture and Environmental Regulatory

Studio and Consulting Landscape Designer/Architect

Project Management including Design and Installation for Public Open Space, Streets & Sidewalks & Parks, Private High End Residential and Commercial Stores, Shopping Centers & Hospital Projects, including: Site Analysis, Site Plan Lay-out, Collaboration w/ Client & Professionals, Prepare Estimates & Bids (Materials and Labor, etc.), Expedite & Facilitate Installation; Construction Observation, Design Development & Construction Documents using Hand Drawn & AUTOCAD drafting techniques. Clients: MKA Landscape Associates Quincy, Massachusetts; Landscape & Urban Design; Laughing Water Landscape Associates, West Greenwich, Rhode Island, Residential Design; Place Studio Newport, Rhode Island, Interior and Landscape Design; John D. Cowen, Landscape Associates Ltd. Sag Harbor, NY, Landscape Design; Bill Fox Grounds Maintenance, Inc. Bridgehampton, NY, Landscape

Management Plan
Maintenance & Design; Araiys Design, L.A., P.C. Southampton, NY, Landscape Design & Construction Oversight on Municipal, Commercial & Private Projects; Staton's Landscaping, Inc. Warren, RI, Landscape Maintenance & Design; University of Rhode Island – Healthy Landscapes Grant Project, Dept. Natural Resources; Town of West Greenwich, Rhode Island

Mined Land Reclamation Inspector
Virginia Department of Mines, Minerals & Energy, Big Stone Gap, Virginia: Environmental Regulation of Surface Mining Permits. Evaluation Prior to Permit Approval, Inspect Permits for Compliance, Coordinate w/ State and Federal Regulators & Industry Professionals including Engineers, Hydrologists, & Operators; Resolve Citizen Complaints, Issue Notices of Violation, Report Writing & Photo Documentation of Violations, Determination of Eligibility of Permitted Operations for Final Release of Liability Bond on Reclaimed Sites

Education
University of Rhode Island, Kingston, Rhode Island
Bachelor of Landscape Architecture
Mountain Empire Community College, Big Stone Gap, Virginia
AAS Environmental Science

Additional Skills
MCPPO Training: Public Procurement and Contracting
Proficient in State and Federal grant reporting systems
Proficient in Microsoft Office, Publisher, Photoshop, Microstation, AutoCad, Vectorworks

Program Associate, Rebecca Haight:
Qualifications Summary

- Rebecca is the Community Development Program Associate at BRPC, working with several Housing Rehabilitation Programs funded by Community Development Block Grants.
- She coordinates the application process with homeowners and contractors. Along with the Program Manager, she's responsible for reviewing and determining applicant eligibility. She maintains confidentiality while keeping all program records and files efficiently organized. She helps prepare invoices and tracks project funds.
- She prepares program documents and files liens for the program.
- She assists with reporting in the Grant Management System.
- Rebecca has a background in accounting, bookkeeping, customer service, and business administration.

Selected Professional Experience

- Accounts Receivable – Rebecca has experience maintaining several large customer accounts at a time and collecting all payments in a timely manner.
- Accounts Payable – Rebecca has been responsible for paying and keeping track of bills in over sixty different locations at a time.
  Payroll – Rebecca helps companies prepare a weekly payroll and files and pays all monthly, quarterly and yearly payroll taxes.
- Rebecca has helped with preparation of monthly and quarterly closings and financial statements.

Management Plan

- With thorough attention to detail, Rebecca has regularly performed bookkeeping duties such as data entry, and account reconciliations.
- Customer Services – At BRPC, Rebecca provides friendly, helpful, customer assistance to low and moderate-income homeowner applicants who are in need of housing repairs. She has prior experience working with a diverse set of clients. She is well accustomed to efficiently collaborating amongst different departments within companies.
- Contract Writing – Rebecca has written and prepared professional and legal contracts and documents for both the Housing Rehabilitation Programs with BRPC as well as Financial Contracts for other companies.
- Technology – Rebecca is proficient in Microsoft Office, QuickBooks, and Sage accounts software. She has experience with a wide variety of database software.

Education

Associates Degree, Business Administration – Berkshire Community College 2011
Bachelor of Science, Business Administration with a Concentration in Accounting – Massachusetts College of Liberal Arts 2013
Courses – Business Writing, Management, Human Resources, Business Law, Marketing, Financial Management, Financial Accounting, Managerial Accounting, Financial Reporting

Planner, William J. Sikula
Professional Summary

- Will is currently a planner at BRPC with a focus on community development and is working on a wide variety of projects including grant writing, hazard mitigation planning, ADA accessibility compliance, and local government coordination.
- Will primarily supports the Community Development Program with various projects related to housing rehabilitation and grant writing but has assisted the community planning and environmental planning departments with developing plans, project research, and grant writing.
- It is Will's responsibility to coordinate state and local environmental and historic review for BRPC's housing rehabilitation programs.

Selected Professional Experience

- Will is part of a BRPC working team and currently updating the City of Greenfield's ADA Accessibility Self-Evaluation and Transition Plan. Will's responsibilities will include analyzing current Town policies for compliance, coordinating with local Town departments, engaging with public stakeholders, and assisting in the writing and presentation of the final plan.
- Will has recently assisted in the development of Sheffield's Hazard Mitigation Plan including attending committee meetings with local officials, engaging and interviewing local stakeholders at a public open house, and analyzing past plans and zoning to develop recommendations.
- Working with the Towns of Cheshire and New Marlborough, Will assisted in the development of and coordination for the completion of each Town's Community Development Strategy.
- Will has drafted and secured over $2,250,000 in grant funds for a variety of projects including stormwater and sidewalk infrastructure, brownfields planning, mall redevelopment, and parks and trails development.

Management Plan

- Will has completed state and local environmental and historic property reviews and coordinated with local boards to ensure compliance as part of rehabilitation programs in Becket, Sheffield, and Great Barrington.
- Will has coordinated with Town officials and the project architect on the MGL Chapter 149 procurement of a construction contractor for the CDBG ABR (architectural barrier removal) project at the Town of Sheffield Town Hall.

Education

Masters of Regional Planning – SUNY Albany, 2017
Bachelor of Arts, Psychology – Le Moyne College, 2014

BRPC Financial Administrator, Linda Ludwig:

- Linda keeps records of financial transactions for the Commission.
- For the CDBG Housing Rehabilitation Program(s), Linda establishes and manages the Construction Escrow Accounts, issues checks to Consultants and Contractors in response to requests for payment approved by the Program Manager, and tracks and records all grant expenditures for inclusion in BRPC invoices, monthly reconciliation to the Towns and GMS reporting purposes.
- Specific knowledge includes a comprehensive accounting experience, including GL, PL and BS - reconciliations, work papers, cost, cash control, AP, AR, PR and month end closing processes.
- Provides accounting and bookkeeping services for the Commission.
- Ms. Ludwig is currently involved in the financial management aspects in the implementation of the FY2014 Great Barrington-Sheffield CDBG grant
- Verifies, allocates, and posts details of business transactions to subsidiary accounts in journals or computer files from documents such as invoices, receipts, check stubs, and computer printouts.
- Summarizes details in separate ledgers or computer files and transfers data to general ledger.
- Reconciles and balances accounts.
- Maintains accounts payable and receivable records
- Issues all payments.
- Processes reimbursement of rent or other expenses from sub leasers
- Ensures that contracts are noted in the financial records and that contract files contain necessary financial documentation.
- Prepares monthly financial statements on the Commission's financial status and year-end financial reporting.
- Distributes Income Statements and supporting documentation to the Director, Asst Director, Office Manager and Program Managers
- Accruals for Vacation, Sick and Comp time entered Monthly into Accounting Software
- Maintains files of financial records.
- Coordinates with bank(s) regarding checking account, money market, and line of credit.
- Coordinates with payroll processing company semi-monthly payroll, child support payments, unemployment, W2s
- Maintains records and reviews Quarterly tax forms prepared by payroll service.
- Prepares 1099s at year end.
- Calculates monthly bill rates and overhead rate.
- Workforce Mass DUA-Fair Share HIRD form – enter quarterly on-line employee insurance coverage

Management Plan

- Processes Retirement payments
- Processes Flex Plan Transfer of funds
- Answering telephone inquiries regarding payments and payroll.
- Monthly adjustments (journal entries)
- Quarterly unbilled invoice entries and Advanced Revenue into Accounting Software
- Assist in Annual Audits by Accounting firm
- Assist in all audits or site visits from Programs
- Petty Cash – oversees reconciliation and replenishment of funds
- Debit Card entries into Sage Peachtree Accounting Software
- Depreciation – works with accountant and enters data into Accounting Software
- Review of Contract set up, contract amendments and extensions.

Education

Associates Degree, Business Administration; College of St. Joseph the Provider, Rutland, VT, 1979