



GLOUCESTER CITY COUNCIL

9 Dale Avenue, Gloucester, MA 01930
Office (978) 281-9720 Fax (978) 282-3051

Budget & Finance Committee
Tuesday, July 16, 2013 – 6:30 p.m.
Kyrouz Auditorium – City Hall

AGENDA

(Items May be taken out of order at the discretion of the Committee)

1. *City Auditor's Recommendation for the appointment of Aleesha Nunley to the position of permanent Assistant City Auditor under the Gloucester Code of Ordinances Sec. 2-109*

COMMITTEE

Councilor Paul McGeary, Chair
Councilor Joseph Ciolino, Vice chair
Councilor Melissa Cox

Back-up and Supporting Documentation all on file at the City Clerk's Office, City Hall

CC: Mayor Carolyn Kirk
Jim Duggan
Kenny Costa
Jeffrey Towne

The listing of matters is those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

City Hall
Nine Dale Avenue
Gloucester, MA. 01930



TEL 978 281 9730
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CITY OF GLOUCESTER
CITY AUDITOR'S OFFICE

MEMORANDUM

TO: Gloucester City Council
FROM: Kenny Costa, City Auditor *KC*
RE: Appointment of Assistant Auditor
Date: July 2, 2013

CITY CLERK
GLOUCESTER, MA
13 JUL -2 AM 11:59

Pursuant to the City's Code of Ordinances Section 2-109, Assistant Auditor. I would like to recommend the appointment of Aleesha Nunley to the position of permanent Assistant Auditor. The appointment is subject to the confirmation of the City Council.

Please refer this matter to the Budget and Finance subcommittee for review and discussion.

cc: Mayor Carolyn Kirk
Sally Polzin, Personnel Director

approved. In case of any error or informality, he shall make note of the fact, and return the bill or demand with the objections to the officer, board or person presenting the same. When the regular weekly or monthly bills due from the city for services rendered or supplies furnished shall have been recorded by the city auditor, the draft or order upon the city treasurer for the payment of the aggregate amount of the bills aforesaid shall be signed by the mayor, and countersigned by the city auditor.

(b) The city auditor shall give his certificates for all bills approved as aforesaid to the city treasurer, which certificate shall specify the account or appropriation to which the bill is chargeable, the name of the person authorized to receive the amount due, together with the amount duty approved and payable to the person. Any such certificate shall be signed by the city auditor, and upon presentation shall be paid by the city treasurer.
(Code 1970, § 2-148)

State law reference—Approval of bills by auditor, M.G.L. c. 41, § 52.

Sec. 2-108. Countersigning and registering bonds, recordation of bonds and notes

Whenever any bonds shall be issued by the city, the city auditor shall countersign and register the same, unless otherwise provided by law or ordinance. He shall record all notes and bonds issued by the city treasurer and countersigned by the mayor.
(Code 1970, § 2-149)

Sec. 2-109. Assistant.

(a) The office of assistant city auditor is hereby established. The assistant city auditor shall be appointed by the city auditor subject to the confirmation of the city council, and shall hold office for the remainder of the term for which the city auditor making the appointment was appointed and until his successor is chosen and qualified.

(b) The assistant city auditor shall be sworn to the faithful discharge of the duties thereof.

(c) The assistant city auditor shall perform such duties as the city auditor may from time to time assign. If by reason of illness, absence or other cause, the city auditor is temporarily unable or ceases to perform the duties of his office, the assistant city auditor shall perform the same duties until such disability ceases, and if a vacancy occurs in the office of city auditor, the assistant city auditor shall perform the duties of such office until such vacancy is filled.
(Code 1970, § 2-150)

State law reference—Assistant auditors, M.G.L. c. 41, § 49A.

Secs. 2-110—2-114. Reserved.

*Approved by
City Council
2-11-70*

City of Gloucester

Notice of Position Vacancy

◆ ◆ *In-House Posting* ◆ ◆

Date of Notice: June 18, 2013
Position: Assistant Auditor
Location: City Hall
Reports To: City Auditor

Position Status: Permanent, full time
Benefits: Yes
Position Description: See attached
Civil Service: Provisional
Bargaining Unit: GMAA
Qualifications: See attached
Salary Range: M-7 (\$59,797.71 - \$70,741.44)
Contact: Gloucester City Hall
Personnel Department
9 Dale Avenue
Gloucester, MA 01930
Telephone: (978) 281-9742
Respond on or Before: June 25, 2013

***This in-house posting is provided as a courtesy to internal candidates,
whose qualifications will be reviewed along with those of external candidates.
All City Management positions will be filled solely on the basis of qualifications***

AA/EOE

CITY OF GLOUCESTER

Job Description

Title: Assistant Auditor
Supervisor: City Auditor
Grade: M7
Civil Service: Provisional **Union:** GMAA

Responsibilities: Under the general direction of the City Auditor, the Assistant Auditor shall perform responsible duties in the maintenance of fiscal control records. Duties require the use of judgment and analysis within the framework of prescribed policies and procedures and in accordance with standard municipal accounting practices, City ordinances, and State and Federal law. The Assistant Auditor has access to department related confidential or discretionary information.

Duties:

- ◆ Maintains general ledger as prescribed by the Uniform Massachusetts Accounting System manual (UMAS), with each fund containing revenue, appropriation and balance sheet accounts.
- ◆ Assist City Auditor in the preparation of the City's Annual Tax Recapitulation
- ◆ Assist City Auditor with City's Annual Financial Statement Audit
- ◆ Assist City Auditor with compiling financial and statistical information for the City's Comprehensive Annual Financial Report (CAFR)
- ◆ Review and provide guidance with the School Department's Annual End-of-Year Financial Report
- ◆ Acts as personnel back up to posts cash receipts for the Account Specialist.
- ◆ Reviews and prepares journal entries and budget adjustments to the general ledger.
- ◆ Reviews and prepares monthly closing entries and prepares month-end trial balances and reports.
- ◆ Reconciles all receivables with the Collector
- ◆ Reconciles departmental receivables with various departments
- ◆ Reconciles cash and tax title with the Treasurer
- ◆ Monitors all balance sheet, liability, fund balance, revenue and expenditure accounts with all departments during the fiscal year and at fiscal year-end.
- ◆ Prepares budget and actual journal entries for the Community Preservation Fund from City Council Certificate of vote.
- ◆ Prepares 1099 reporting in accordance with Internal Revenue Service regulations.

- ◆ Reviews all city contracts, reviews expenditures from loan order authorization from City Council vote and revenue source, through project completion
- ◆ Reviews and prepares the City's Fixed Assets Reports to be included with the City's Annual Financial Statement
- ◆ Reviews and prepares schedules for Short-term and Long-term Debt issued, paid, returned cash, rescinded and pay downs by the Treasurer
- ◆ Assists City Auditor in closing fiscal year
- ◆ Reviews and prepares year-end closing entries, encumbered monies and carryforwards, fund balances brought forward and prepares the balance sheet and Department of Revenue's reporting package for the City's yearly certification of "Free Cash"
- ◆ Reviews and maintains "Free Cash" Balance Schedule
- ◆ Reviews and prepares Schedule A Report with the guidelines set forth by the Department of Revenue.
- ◆ Reviews and coordinates year end school entries with School Department personnel.
- ◆ Performs internal audits; reviews departmental internal controls, policies and revenue source, making recommendations as needed.
- ◆ Assists with the annual updates of the Preliminary Official Statement for statistical and program data required for bond issue.
- ◆ Performs audits on group insurance payroll deductions in conjunction with Personnel Office.
- ◆ Coordinates and responds to requests for information from other departments; provides assistance to other departments as needed.
- ◆ Performs all duties of the City Auditor in his or her absence including the approval of the weekly warrant under the provisions of Massachusetts General Laws Chapter 41, Section 49A.
- ◆ Supervises the General Ledger Accountant and Account Specialist
- ◆ May perform other duties as assigned by the City Auditor

Qualifications:

- ◆ B.A. degree in Accounting or Business Administration with coursework specific to municipal accounting and computer systems preferred.
- ◆ Minimum 4 years of previous municipal work experience, including working knowledge of Microsoft Office Suite, and advanced accounting systems; demonstrated knowledge of UMAS accounting principles and methods.
- ◆ Working knowledge of Federal and State laws relating to taxes and wages.
- ◆ Ability to maintain complex records and prepare reports from such records.
- ◆ Strong oral and written communication skills.
- ◆ Ability to assess problems and follow through to project completion.
- ◆ Ability to plan, organize and direct long-range plan and specific work projects with attention to detail.
- ◆ Ability to work well independently.
- ◆ Ability to establish and maintain effective working relationships with other employees and the public.

Aleesha Nunley, MBA
64 Holly St. Apt. B
Gloucester, Ma 01930
Tele: 978-239-5411
E-mail: aleesha.nunley@yahoo.com

Objective: A position in accounting

Education: Salem State University Salem, MA
Master of Business Administration May 2013
Concentration: Finance
GPA: 3.5

Salem State College Salem, MA
Bachelor of Science in Business Administration May 2005
GPA: 3.0

Employment Experience:

City of Gloucester Gloucester, Ma November 2008 to present

General Ledger Accountant:

Prepares, reviews, reconciles, and enters data into the General Ledger. Maintains fiscal records and systems. Processes AP for School and Capital Assets. Reconciliation of outstanding invoices, processing of refunds, and prepares journal entries. Interface with departments and vendors to resolve billing discrepancies and questions. Research outstanding checks. Post all ordinary budget transfers and cash receipts to general ledger. Reviews and approves all purchase requisitions daily. Records and schedules annual additions and disposals of fixed assets. Ensures fixed assets in compliance with GASB 34. Roll forward and maintain depreciation schedules and posts entries. Oversees capital project accounting activity. Maintains capital project schedules, project budgets, and all related short and long term debt reconciliations. Reviews all contracts and change orders. Prepares year end closing entries, schedules, and reconciliations. Manage all grants by monitoring expenditures, creating grant accounts, ensure compliance with contract terms, prepares grant tracking schedules, and prepares grant budget entries. Performs other various projects as assigned.

MMA Financial Boston, MA September 2007 to October 2008

Accountant:

Responsible for the preparation and maintenance of the accounting, quarterly and annual financial statements, and annual tax return schedules of public and corporate low-income housing tax credit Funds. Prepared quarterly and annual analyses of general ledger accounts. Prepared trial balance, report preparation work paper schedules, and financial statements. Prepared and analyzed Reserve levels in each Fund. Prepared audit work papers for annual audit. Prepare both quarterly and monthly reports. Process income and expense accruals, payables, receivables, and post general ledger accounting entries. Proof quarterly accounting financials and assist with many projects to improve accounting processes.

Investors Bank & Trust Boston, MA February 2006 to July 2007

Senior Accountant:

Supervisor experience including reviewing for other accountants prior to rendering final portfolio valuations. Train new accountants on procedures and processing. Ensure the timely resolution of all inquiries both internal and external. Prepare audit work papers for annual audit and calculate monthly billing. Prepare both quarterly and monthly reports including statement of net assets, schedule of investments, and capital statements. Process income and expense accruals, payables, receivables, and post both general ledger and partnership accounting journal entries. Calculate management fees based on percentage of invested capital and investor return calculations.

Skills: Extensive Accounting background with both GAAP and Governmental Accounting
Advanced computer skills including Microsoft Office, PeopleSoft, Unifund, Equifax
Strong Financial and Managerial Accounting analysis