

Accessibility, Transparency, Openness

Government works best when it's in the open

1. Open Meeting Law (OML)

Within two weeks of a member's election or appointment or the taking of the oath of office, whichever occurs later, all members of public bodies must complete the Certificate of Receipt of Open Meeting Law Materials certifying that they have received these materials, and that they understand the requirements of the Open Meeting Law and the consequences of violating it.

Public Bodies (either elected or appointed)

In the case of non-elected committees, the goal of appointing authorities is to appoint qualified and interested residents who are broadly representatives of the Town.

The appointing authorities carefully consider applications and suggestions from many sources, including but not limited to, appointment applications, verbal expressions of interest, recommendation by committees' chairs, etc. They also take into account as many relevant factors as possible and make a special effort to ensure representation of the Town is made. Selections are based on current committee composition, qualifications, experience, recommendations, available space and attendance records and previous performance, when available. Non-residents may serve on committees when the appointing authority deems it in the best interests of the committee and the Town. All other individuals must be a resident.

All appointees receive a written notification of appointment. The Letter of Appointment must be presented to the Town Clerk. All appointees must be sworn in by the Town Clerk prior to attending a committee meeting as an official member. Members of voting committees not sworn into their official positions can be challenged on their vote and subsequently voided if they have not completed this step in the appointment process.

It is also important that members of certain boards which have quasi-judicial powers, such as the Zoning Board of Appeals or the Conservation Commission, take their oaths of office. If litigation results from some action taken by such a board, the case may be lost if all board members involved in the action have not taken the required oath.

Open Meeting Law Training

<https://www.mass.gov/the-open-meeting-law> and present your certificate to the Town Clerk.

A part of the OML is **Executive Session**

Before convening an executive session, you should read the 10 reasons why you can convene an open session and download the executive session checklist located at this website <https://www.mass.gov> search executive session checklist.

All meetings of a public body shall be open to the public.

Public body: a multiple-member board, commission, committee or subcommittee within the executive or legislative branch or within any county, district, city, region or town, however created, elected, appointed or otherwise constituted, established to serve a public purpose

Subcommittees are thus covered and subject to same requirements of the Open Meeting Law as the public bodies that they serve.

What is deliberation?

Deliberation: an oral or written communication through any medium, including electronic mail, between or among a quorum of a public body on any public business within its jurisdiction.

What is a Meeting?

Meeting: a deliberation by a public body with respect to any matter within the body's jurisdiction.

A member cannot transmit his or her **opinion** or those of another member on a matter of public business to a quorum of the committee electronically or otherwise.

Save it for the meeting.

Term of Office

The full term of office for most committee positions is either one or three years, ending on June 30th of each year. If a vacancy occurs in the membership of an appointed committee, the appointing authority shall appoint a new member to serve for the balance of the unexpired term. Elected officials' terms end the day after the election day if not re-elected.

Resignation

A committee member who is no longer able to serve should resign promptly in order to allow the vacancy to be filled. A written resignation must be submitted to the appointing authority and the committee chair with copies submitted to the Select Board's Office and the Town Clerk.

Other Terminations

In rare circumstances such as continued, unexplained absences or conflicts of interest, the appointing authority may ask for a member's resignation or, if necessary, revoke the appointment.

Also, an appointment may be terminated if the committee member fails to attend meetings without sufficient reason.

What is a Quorum?

Quorum: General rule: Quorum is a simple majority – unless otherwise provided in a general law, special law, executive order, or authorizing provision. greater than 50% of the full membership: i.e., at least four (4) members must be in attendance quorum for a committee with seven (7) members, is necessary for public business. When a board or committee meeting is posted and less than a quorum is available for the meeting, the following steps should be taken:

1. Meeting should be cancelled, and the Town Clerk's office contacted as soon as possible so the cancellation can be posted on the website.
2. If the lack of a quorum becomes known as the members gather, the attending members should simply announce that due to a lack of a quorum the meeting is postponed to a later date.

The public body is generally considered as constituted. This means that a quorum is measured by the total number of positions on the body, even if there is a vacancy – unless otherwise provided by law/order/authorizing provision (such as if it states "number of members serving").

Think of it this way: **Meeting = Public Body + Quorum + Deliberation**

Members are not restricted from making comments to the public media but make sure you are not speaking for the committee unless you have discussed it in a public meeting and taken a vote or state it is your opinion. Be careful of social media (subject to Town Social Media policies)

If you think you shouldn't, don't!

A. What is an Open Meeting?

REQUIREMENTS:

Notice -(Agenda) 48 hours prior to the meeting. It is the responsibility of the committee (the chair, secretary or staff liaison) to give notice to the Town Clerk's office of the committee's meeting notice. Except in an emergency, in addition to any notice required by law, notice shall be posted at least 48 hours prior to every meeting.

48 hours excludes Saturdays, Sundays, and legal holidays.

Meeting notices must be posted in a legible, easily understandable format; contain the date, time, and place of the meeting,

For local public bodies, meeting notices must be filed with the town clerk with enough time to permit posting of the notice at least 48 hours in advance of the public meeting. Notices may be posted on a bulletin board, or on an electronic display (e.g. television, computer monitor, or an electronic bulletin board), provided that the notice is conspicuously visible to the public at all hours in, on, or near the municipal building in which the clerk's office is located. In the event that meeting notices posted in the municipal building are not visible to the public at all hours, then the municipality must either post notices on the outside of the building or adopt the **municipal website** as the official method. Leyden's official posting is the website.

The meeting notice/agenda should include all matters that the chair "reasonably anticipates will be discussed at the meeting." This requirement is designed to give adequate public notice of the information to be discussed, and specificity rather than generality is desired. Any changes to a posted meeting notice require revision. All revisions to an agenda must be given to the Town Clerk's office as soon as possible so that it can be updated on the website and posted in the Town Clerk's office.

Recording/Minutes-Minutes must contain:

- Date, time, and place of the meeting;
- List of the members present or absent (including members who participated remotely);
- Summary of discussions on each subject;
- List of documents and other exhibits "used" at the meeting; and
- Decisions made and actions taken at each meeting, including a record of all votes.
- For remote meetings Roll call votes must be recorded by individual vote
- The Town Clerk is the keeper of record - meeting minutes should go to the town clerk. There is no MGL that states meeting minutes must be posted on a website. Meeting minutes can be requested under the public record law.

Participation by Public- Any member of the public has the right to attend an Open Session.

It is up to the chair to recognize people to speak usually during public comments or to question an agenda item.

Public Hearings: Having a public hearing is usually in the law you are governed by. You should all read the MA GEN Law (MGL) law you are governed by. Go to <https://malegislature.gov/Laws/GeneralLaws> and search for your committee/board/commission. For example: If searching for the Panning Board duties all the sections of the law will pop up, you can read each one. There is one for a public hearing and what you have to follow for a special permit. Most public hearings still must be posted in the local newspaper.

2. State Ethics-Conflict of Interest Training.

New appointees must complete the training within 30 days of taking the oath of office all members of public bodies are required to complete the conflict of interest training.

You can find the Conflict-of-Interest training at
<https://massethicstraining.skillburst.com/User/index.php>

You must acknowledge receipt of the conflict-of-interest summary annually and complete the online training program **every two years**.

Penalty: Willful Refusal to Comply Online Ethics Test

The Conflict-of-Interest Law requires the Town Clerk to notify the State Ethics Commission for non-compliance. The Ethics Commission can impose a civil penalty up to \$10,000 (\$25,000 for bribery cases) for each violation of the law, and can order a violator to repay any economic advantage he/she gained by the violation, and to make restitution to injured third parties. Violations of the conflict of interest law can also be prosecuted criminally.

Failure to complete the training program and the accompanying test will be considered cause for removal by the appointing authority.

Conflict of Interest Statute as It Applies to Committee Appointees

M.G.L. Chapter 268A, see also the State Ethics Commission Website:
<http://www.mass.gov/ethics/>

Purpose

According to *A Practical Guide to the Conflict-of-Interest Law for Municipal Employees* <https://www.mass.gov/service-details/summary-of-the-conflict-of-interest-law-for-municipal-employees> published by the State Ethics Commission, the "purpose of the conflict law is to ensure that public employees' private financial interests and personal relationships do not conflict with their public obligations. The law is broadly written to prevent a public employee from becoming involved in a situation which could result in a conflict or give the appearance of a conflict."

"The law restricts what a public employee may do: (1) on the job; (2) after hours (or 'on the side'); and (3) after leaving public service."

Please see the Appendix for the required disclosure forms.

- Disclosure of Appearance of Conflict of Interest as required by MGL 268A §23(b)(3) Form (see Appendix)
- Disclosure of Financial Interest by Municipal Employee and Determination by Appointing Authority Form MGL 268A § 19 (see Appendix)

You must abstain or recuse yourself from a matter under consideration by your public board if certain financial interests are affected. If a matter before your board creates an appearance of a conflict for you, you must first disclose the nature of the

conflict in writing before participating in deliberations and voting on the matter. At a minimum, disclosure creates transparency and helps ensure accountability, impartiality and independence. It enhances the public's confidence in the integrity and fairness of our government and its processes. It helps ensure the delivery of honest services unencumbered by personal interest or gain.

3. Office of the Inspector General (OIG)

This office has put out a guideline for all members of public Boards and Commissions

Inspector General Guide for Members of Public Boards and Commissions.

This lays the foundation for how boards and committees should operate.

You should understand the board's role and responsibilities in order to guide the public organization toward the realization of its mission, goals and objectives.

Your board may be responsible for approving budgets, capital projects and other expenditures. If that is the case, your public board ensures that a public organization utilizes its finite public resources wisely and complies with the laws that govern the use of those resources. You must comply with all procurement laws. You are the steward of those resources as a public board member.

4. Public records

The public records definition is **all** books, papers, maps, photographs, recorded tapes, financial statements, statistical tabulations, or other documentary materials or data, regardless of physical form or characteristics, **made or received** by any officer or employee of any public entity, unless specifically exempted.

In all proceedings under the Public Records Law and regulations, there shall be a presumption that the record sought is public.

The Massachusetts Public Records Law

- M.G.L. c. 4, § 7(26) and c. 66, §§ 10 and 10A
- 950 CMR 32.00

5. Grants

All new grants must be approved by the Select Board and should go through the Town Coordinator to read the grant deliverables, timelines and managing considerations. All matching grants must go before town meeting for approval.

Most grants require quarterly and end of grant reports so keeping good records is very important. Many grants are reimbursable grants. This means the town must pay the vendor first and then the grant manager must submit reimbursement forms to the granting authority. The grant manager is also responsible for making sure the granting authority reimburses the town in a timely manner. Reimbursements for grants are then communicated to the accountant and treasurer, so the funds are

posted to the correct account. At the end of each grant is a grant reconciliation period to make sure the expenses of the grant equal the revenue received from the grant.

Yearly grants to committees authorized under Mass General Laws (such as Council on Aging) grants or ongoing grants must also be communicated to the Town Coordinator to assure the money received is going to the appropriate account in case the treasurer or accountant has any questions.

6. Budget Cycle

Each year the Finance Committee will send out budget forms through the Town Coordinator. All departments and committees must fill out this form if they want to have a budget for the following fiscal year. The fiscal year runs from July 1 to June 30 each year.

After receiving the forms back, the Finance Committee will then schedule a time for departments and committees to attend a finance meeting to present your budget. Budgets do not happen automatically; this is a participatory process. If you cannot make the time given to you by the Finance Committee, it is your responsibility to reschedule.

TOWN OF LEYDEN

Deposits, Donations, and Bill payment Info

The Treasurer for the Town of Leyden is responsible for all monies coming into and going out of the Town accounts. The Treasurer works with the Accountant and Selectboard to process payroll and pay bills every two weeks through a warrant process.

INCOMING FUNDS

If you receive funds for the Town whether it is cash or a check, the funds must be turned over to the Treasurer as soon as possible upon receipt. This is done via a *TURNOVER FORM*. Fill the form out, including the account number for which it should be credited too, sign it, put a copy in the Accountant's mailbox and place the original, with the funds, in the Treasurer's mailbox. Both mailboxes are found in the Town Office building. The Treasurer will confirm receipt of the funds by signing and putting a copy back into the committee mailbox.

BILL PAYING

If you have a bill that needs to be paid by your department or committee, complete a *BILL SCHEDULE FORM*. You will need the account number from which the funds should be drawn, and your signature on the form. Contact information on the Bill Schedule is helpful should there be any questions regarding payment. Attach the invoice and put the package in the Accountant's mailbox. The Accountant will review and if all is in order will put on a warrant to be paid via check on the following warrant date. Committee Chairs and Department Heads may only access account numbers for their own committee or departmental budget. Review the account numbers for which the committee or chair has access to and use those numbers on both Bill Schedules and Turnovers.

REIMBURSEMENTS

Reimbursements for items purchased or payments made personally should be avoided. There are several ways to obtain goods and services without the need for reimbursement. That being said, there are times when it is unavoidable. Please review the purchasing policy for guidelines in this regard.

GRANTS

The Accountant needs a copy of all approved grant funding for her records, to set up a budget line and to make payments as presented on a bill schedule.

BUDGETS

The Municipal Assistant, the Selectboard, and the Finance Committee all work with Department Heads and Committee Chairs to create specific line items for the annual budget.

For questions about turnovers, payroll, or current status on checks email - treasurer@townofleyden.com

For questions about bill schedules, account numbers, budget, or account balance email - accountant@townofleyden.com

Attachments: Turnover Form, Bill Schedule Form, Chart of Accounts FY24

1. Elected vs. Appointed: All elected boards are responsible to the citizens of Leyden, and to fulfill the mandates issued by state law. The SB is the executive board of the town but does not have authority over the other elected boards. Our goal is to work closely with the boards and seek their guidance as needed and meet with them at our request or theirs to stay informed about issues and topics that are under consideration that impact the town. The purpose is for the SB to be aware and informed, not to dictate any decisions.

Appointed positions are either made by the SB or the Moderator. Those appointed by the SB are expected to seek advice and in some cases decisions from the SB. There are also state laws that detail the responsibilities and mandates of the appointed committees and councils that should be taken into consideration in planning your activities. The committees do have authority over their budgets and activities. To pursue a grant, the SB does have to approve, and the committee must work with the Town Coordinator to submit and meet the expectations of the grant. If the grant requires matching funds, this must be approved at a town meeting. We encourage committees and councils to keep us informed of their activities and plans. We are available for advice, brainstorming, and solutions.

If a committee, board or council needs or wishes to ask the town for a decision, for instance setting up a new fund to support their work, you must work with the SB and Town Coordinator to write a warrant article for the Annual Town Meeting. The schedule for submitting a warrant article is **during April** (date to be determined).

2. Strategic thinking: We encourage you to not only plan for and implement activities for the coming year but to discuss what your committee can build upon each year. What would you like to have accomplished in 3 years, 5 years? What projects or activities take multiple years to accomplish? What funding would be needed and how to put that funding together? What projects or activities overlap with another committee (or neighboring town or organization) and how can you work together? If you use town buildings and facilities what would you propose to the SB to improve or fix? Have a wish list and talk about what it would take to get close to getting it done.

3. Annual Report: As you probably know we have switched our Annual Report from a calendar year report to a fiscal year report so this year we are asking for your July 1, 2025 to June 30, 2026 reports by September First. It is not required for the committees to submit a report but these Annual Reports provide all residents and those outside the town a picture of the town's activities and a record that can be referenced in the future. So, we urge you to think back on the year and send in a report. If you have pictures related to what you are reporting or just scenes of Leyden, we welcome as many as you can submit.

4. Town Policies: On the website under Resources/Policies, there is a list of the town policies that have been approved that you should become aware of. Some will be helpful as information only, but others are critical to your activities and planning. The website placement of policies is not consistent, and we have summarized the policies below that are intended to be part of the SB, and other committee and department, decisions. These are commitments Leyden has made to either the FRCOG or the state and to which the SB is intent on upholding:

- **Complete Streets:** This Policy directs decision makers to consistently plan, design, construct and maintain streets to accommodate all anticipated users including, but not limited to pedestrians, bicyclists, motorists, emergency vehicles, and commercial vehicles while considering the overall connectivity of the Town's roads. (Resources/Policies page, Leyden website)
- **Green Community:** The purpose of this Policy is for the town to find clean energy solutions that reduce long-term energy costs, reduce greenhouse gas emissions, and promote energy-efficient building construction, repair and renovations. (Police Department Files, Leyden website)
- **Age and Dementia Friendly Community:** Leyden is participating with the Franklin County Regional Council of Governments (FRCOG) and Life Path through the Mass in Motion Project to create healthier communities, make it easier for people to eat better, move more, and to plan age and dementia-friendly policy, systems, or environment (PSE) changes through the lens of health equity and racial justice. (FRCOG Age-Friendly Franklin County and North Quabbin Regional Action Plan 2024-2028, Leyden website/COA page).
- **ADA Non-Discrimination and Compliance:** The Town of Leyden will make all reasonable modifications to policies and programs to ensure that people with disabilities have an equal opportunity to enjoy all of its programs, services, and activities. For example, individuals with service animals are welcomed in Town offices and buildings. (Town Coordinator/ADA Coordinator page, Leyden website)

We are asking you to help us fulfill our commitments by including consideration of these areas when you are planning activities or events. It takes everyone to share the responsibility to make Leyden livable for all. Thanks for all you do for Leyden, our town is a community because of your service.

5. FAQs for the website: Please help us to create a new page on the website which will contain frequently asked questions and answers. What have you had to ask about regarding the town as a citizen or a committee? What questions have come to your

attention? With this new page we are hopeful that there will be a single place to go to get answers and to keep the answers consistent.

Town Policies/Procedures -are now on our website

The Financial Team consists of Town Accountant, Treasurer, Tax Collector, Assistant Assessor and Town Coordinator.

We have adopted financial [policies that the Department of Local Services (DLS) has advised we adopt. These policies are located on the town's website.

Town Accountant responsibilities- processes all the expenditures and revenues of all town expenses, examines all vouchers, department bills for accuracy, legality and availability of funds before payment by the Treasurer, oversees preparation and authorizes biweekly town warrants for payroll and bills before submitting to the Board of Selectmen for approval.

- Prepares year-end financial statements as required by the Department of Revenue for the certification of Free Cash.
- Prepares and submits federal, state and town reports
- All bill schedules go to the accountant for payment with appropriate back up invoices. The town accountant can deny any request for payment until the requirements for payment are fulfilled. Any **new** vendor must provide a W-9 to be paid. The bill schedule may be sent back to you if there is no W-9 which will delay payment.**
- Each requested expense will be placed on the AP/payroll warrant only after validating:
 - Procurement laws were adhered to
 - The submission is legal
 - No fraud is evident
 - Adequate funds exist
- The town accountant prints the general ledger and other fund balances once or twice per month.
- **I would advise that everyone looks at their mail the week after submitting bill schedules for payment in case the accountant kicks it back to you.

Treasurer responsibilities-responsible for biweekly payroll, receives and safeguards all funds belonging to the Town. Issues all town debt authorized at Town Meeting, and to pay the bills and payrolls of the town in an efficient and timely manner.

- Maintaining and updating employee leave time balances database on both pay period and annual accrual bases

- Reviewing the AP warrant and withholding from disbursement any amounts owed to the town by listed payees
- Upon receipt of payroll and AP warrants signed by the Select Board, funding the gross payroll warrant, the Town's portion of Medicare tax, and the gross AP warrant in the associated bank accounts
- Imprinting the AP and payroll checks with the disbursement data using the office printer
- EFT (electronic fund transfers) or mailing out all AP checks to the vendors
 - The Treasurer will not give any vendor checks to department heads or other employees to mail. On very special occasions you may need to bring a check with you to a conference, but this is becoming very rare.
- Updating the cashbook to document the disbursement activity
- Most deposits a committee gives to the Treasurer will go into the general fund unless town meeting has approved a revolving account or donation account. Committees cannot request money be deposited on an expense account.

The Accountant and Treasurer do not know your business! Department heads and committees must keep your own records and be able to follow your business for annual reporting for grants. The accountant only puts what you give them into the financial software. They can print a report of who was paid but not details of the invoice.

The Tax Collector ensures the efficient and timely processing of excise and property tax bills, and collection of all monies due to the Town. The Tax collector duties include collection of tax delinquencies and tax title.

Assessor's Assistant responsibilities- responsible for assisting the Board of Assessors to determine the full and fair cash value of all real and personal property for the purpose of levying a property tax in the Town of Leyden in accordance with the State Department of Revenue guidelines and the provisions of M.G.L. Chapter 41, Section 25A. Views changes in value to real and personal property, performing field measurements and inspections as necessary; appraises residential properties using approved or accepted appraisal techniques.

Examines and evaluates new properties and additions to existing properties to determine fair market value and establish assessments. Analyzes type of construction, grading, other relative values in area and other pertinent factors; reviews available data, plans, costs, purchase price and makes physical inspection of property when required.

Processes abatement and exemption applications including automobile excise and exemptions for elderly, veterans and blind persons; processes deeds to compile necessary information for sales and ratio reports and makes necessary changes to

appraisal cards; assists in the maintenance of necessary records; updates files from building permits and deeds for changes.

Town Coordinator -acts as the coordinator of the financial team.

Meetings of the team are scheduled quarterly.

Agenda topics will include:

- Updating the status of assigned responsibilities and due dates related to cyclical procedures
- Reviewing budget preparation, including financial forecasting and capital funding analysis
- Monitoring monthly revenue and expenditure reports and analyzing cash flow
- Developing corrective action plans for citations in the external auditor's management letters
- Reviewing the effectiveness of internal controls, including the status of monthly reconciliations
- Proposing internal audits
- Coordinating submissions to the Division of Local Services
- Review the status of special projects assigned by the Select Board or others
- Pursuing professional development and training opportunities