



Town of West Tisbury

Town Accountant's Office

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To: All West Tisbury Boards and Committees
From: Bruce Stone, Town Accountant
Date: April 1, 2024

Dear Members,

As I will be retiring on June 1st and my successor, Chelsea Joiner, is starting today, I thought this would be a good opportunity to make the transition smooth for her and also shore up some of this office's procedures that may have become less formalized since the start of the Covid pandemic era. I ask your committee or board to facilitate this by reviewing and stating its policy for approving and submitting invoices and payment requests to be placed on the town's bi-weekly warrant vouchers to be expended from your Board/Committee appropriations.

As background, Massachusetts General Law in Chapter 41 states:

Section 56. The selectmen and all boards, committees, heads of departments and officers authorized to expend money shall approve and transmit to the town accountant as often as once each month all bills, drafts, orders and pay rolls chargeable to the respective appropriations of which they have the expenditure. For purposes of this section, the board of selectmen and any other board, committee or head of department consisting of more than 1 member authorized to expend money, may designate any 1 of its members to approve all bills, drafts, orders and payrolls provided, however, that the member shall make available to the board, committee or other department head, at the first meeting following such action, a record of such actions. This provision shall not limit the responsibility of each member of the board in the event of a noncompliance with this section.

Since the onset of Covid, Kathy has taken on the task of using the software application "DocuSign" to send any unsigned timesheets submitted for payroll to the Chair of that employee's Board or Committee. On the other hand, while I have carefully reviewed all invoices submitted before placing on the warrant for payment, not all have actually had a signature included on the "Schedule of Bills Payable" coversheet that is submitted with the invoices or it is unclear whether the signature on that sheet represents the required approval authority desired by the Board or Committee. I would appreciate it if at the next scheduled meeting of your Board or Committee, you present this letter and formally adopt what your invoice approval process is. To facilitate this, I have listed on the next page what I see the possible options that would be acceptable under MGL 41:56.

(over)

We will continue to require timesheets for payroll to be signed off by the Board or Committee chair to ensure its timely processing and that an employee should not approve their own timesheet. However, for invoices and other requests for expenditures to be placed on the biweekly payment warrants, please indicate below.

All invoices and payment requests must be reviewed and approved by majority vote at a posted meeting of the Board/Committee with signature on the “Schedule of Bills Payable” coversheet or each invoice indicating the date of approval and that the minutes of such meeting shall reflect the approval of the specific invoices or payment requests.

The Board/Committee has designated one of its members to approve invoices and payment requests provided a record of any invoices and payment approvals be presented to the Board/Committee at its next posted meeting. The person designated to approve and sign the “Schedule of Bills Payable” coversheet or invoice is :

(Name of designated member)

The Board/Committee has designated its paid staff employee _____ to be a “Department Head” and authorized to approve and submit invoices and payment requests on behalf of the Board/Committee; provided that a record of any such invoices and payment approvals be presented to the Board/Committee at its next posted meeting. The following exceptions apply to this designation (optional; for example, the board/committee might assign a maximum threshold or other restrictions):

The (Name of Board or Committee)
meeting of (Date of Meeting)
meeting.

voted to approve the above at its
and such approval is reflected in the minutes of that
meeting.

Note: If the option selected above is to designate one of its members to approve payments, if there is a change in that person, a new designee must be approved at a posted meeting and the Town Accountant notified.

Please return to the Town Accountant office and we thank you for your cooperation.