

City of Lowell – City Auditor Recruitment Profile



HISTORY

The City of Lowell (population 110,000) is the fifth largest City in Massachusetts. Incorporated in 1826 to serve as a mill town, Lowell was named after Francis Cabot Lowell, a local figure in the Industrial Revolution. The City became known as the cradle of the American Industrial Revolution because of its textile mills and factories. Many of Lowell's historic manufacturing sites were later preserved by the National Park Service to create Lowell National Historical Park.

Lowell is home to UMass Lowell and Middlesex Community College and has eight distinct neighborhoods. Lowell's population is diverse with 40% people of color with a large Asian American and Cambodian population. Lowell is approximately 30 miles northwest of Boston and 20 miles Southeast of Nashua, NH and part of the Merrimack Valley Region.

<https://www.lowellma.gov>

LOWELL'S FINANCE STRUCTURE

By City Ordinance, The Chief Financial Officer supervises all of Lowell's finance officials and their staff. The finance department includes: Assessing, Budget, Purchasing, Management Information Systems, and Treasurer/Collector. While the City Auditor is appointed by the City Council, the day-to-day supervision of the position is by the City Manager or her designee, in this case the CFO. The City Auditor is a key member of the finance team and actively participates in the regular monthly finance team meetings. The Auditor is required to be present at all regular meetings of the City Council, as well as at any meetings of the finance subcommittee where his/her presence may be beneficial to the legislative body. The City Auditor is also an ex-officio member of the Lowell Retirement Board.

AUDITING DEPARTMENT

The Auditing Department is comprised of a staff of eight, including the City Auditor, Assistant City Auditor, Senior Accountant (AP), Payroll Systems Analyst, Assistant Payroll Supervisor, Payroll Financial Specialist, and a Head Clerk. The Auditing Department's AP/ and Payroll divisions process A/P and Payroll warrants for all city departments, including the School Department. The FY22 departmental budget is \$569,233.

AUDITOR RESPONSIBILITIES

The City Auditor is responsible for designing the City's accounting policies and procedures, as well as enforcing compliance with relevant financial ordinances and state laws; ensuring the accuracy and efficiency of municipal and departmental accounting systems; preparation of the annual departmental budget; and for assisting the City Council on municipal fiscal affairs. The City Auditor is the primary city representative for the annual outside audit. The Auditor is responsible for the accuracy and integrity of the city's chart of accounts. Other Responsibilities include, but are not limited to the following:

- Responsible for coordinating and overseeing the maintenance of MUNIS, the central municipal accounting system involved in the control and summarization of the financial transactions and accounts of all municipal departments including the Public Schools Department;
- Prepare and maintain local, state and federal records, reports, documents including Schedule A, End of Year Reports for free cash. Assists in preparation of yearly recap with Department of Revenue (DOR);

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STRUCTURE

Lowell has a Plan E form of City government which currently has a 9-member elected City Council and an appointed City Manager. Beginning with the 2021 municipal election, the City will transition to an 11-member City Council, with eight neighborhood councilors and 3 councilors elected city-wide. The City Manager, City Clerk, and the City Auditor are appointed by the City Council. All other appointments are made by the City Manager.

FINANCIAL FACTS

Bond Ratings:

Moody's (August 2020)	Aa2
Standard and Poor's (June 2020)	AA
Stable (State Qualified)	AA
Stable (Underlying)	AA-

Net State Aid: \$169,244,062

Tax Levy/Rate:

Residential	\$27,298,146	(\$14.69)
Commercial	\$ 8,446,000	(\$20.16)
Industrial	\$2,537,574	(\$20.16)

Revenue by Source:

Tax Levy	\$144,933,396	33.5%
State Aid	\$200,374,711	46.3%
Local Receipts	\$24,173,690	5.6%
Other	\$62,942,854	14.6%

Reserves:

Free Cash	\$3,976,162
Overlay	\$2,219,809

New Growth: \$2,335,360

Excessive Levy Capacity: \$20,279,833

- Pursuant to City Ordinance and relevant state law, the City Auditor shall certify for every contract, amendment, or change order made, the availability of funds to meet the terms of the contract. The Auditor shall maintain necessary internal controls to ensure payments are made in accordance with the terms of all contracts;
- Responsible for the preparation of periodic, monthly and annual statements of municipal fiscal affairs; preparation of financial orders of the City Council; preparation of comprehensive annual financial report and assist outside Auditors with three phases of yearly financial audit;
- Direct, instruct, assist, check and train subordinates, directly or through subordinate supervision, as to schedules, methods and procedures, standards of performance, department or government rules, regulations, policies, activities or other matters affecting their work;
- Direct investigations of irregularities in accounts or inadequacies in accounting systems of any municipal department;
- Plan, develop and review procedures for periodic field post-audits and special studies of financial transactions, accounts and accounting systems of all municipal departments; for trustees of public property (where any part of which is given for public uses).

CHALLENGES FACING THE AUDITOR

The following are some of the challenges facing the next City Auditor:

Systems – The City's system of record is MUNIS which is consistently maintained and updated. MUNIS is currently underutilized and has the capability to perform many tasks that currently involve a lot of manual intervention. Some projects that have potential to be completed within MUNIS are Employee Self-Service, Payroll Processing, General Billing, etc. Working with MIS and the applicable departments to 'utilize' the system for something that has otherwise been done a particular way for years, may be met with some resistance.

Additionally, gaining a full understanding of the financial data held within MUNIS is a challenge alone. MUNIS houses thousands of funds and thus tens of thousands of accounts. Knowing and understanding the semantics of the fund accounting is crucial to a long-term goal of standardizing and implementing efficiencies in MUNIS's chart of accounts.

Processes – Many of the work that is managed through the audit department is monotonous and overtime has been undermined by other departments in the city. The auditor will be challenged by working with the city's department heads to reestablish, document, enforce, and monitor processes to ensure compliance and smooth workflow.

Staff – The staff in the City's Auditors office while motivated, are resistant to change, and also burdened by overly manual processes. The auditor will be challenged to facilitate training the staff to adapt more automated and efficient processes to streamline the workflow in the office.

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QUESTIONS AND REFERRALS

Should you have any questions regarding this opportunity, or a recommendation of a colleague, please contact **Mary Flanders Aicardi, Human Resources Practice Lead at 508-215-8992.**

To learn more about the Collins Center for Public Management and the services provided, please visit the website at www.umb.edu/cpm.

THE IDEAL CANDIDATE

Lowell's City Auditor will be:

- A highly capable, experienced financial manager
- A professional with strong knowledge of municipal finance and GASB standards and requirements
- A leader who values teamwork within and across departments
- An effective communicator both in person and in writing, who can clearly articulate financial priorities, policies and procedures
- A strategic thinker and problem solver able to initiate and manage positive change

Able to successfully articulate the information about the City's finances not only to the City Council, City Manager and CFO, but within and between departments, the public and other stakeholders.

QUALIFICATIONS

Preferred qualifications include a Bachelor's Degree in Accounting, Business Accounting or related field and five to seven years municipal accounting and/or auditing experience. A Master's Degree or a Certification as a Public Accountant (CPA) and Certification in Government Accounting preferred, but not required. MUNIS experience strongly preferred.

SALARY AND BENEFITS

Lowell is an excellent place to work with an attractive benefits package. The City pays 75% of the medical and dental plans. Also offered are life Insurance policies, long- and short-term disability policies, 457 deferred compensation plans, Flex spending, Pension plan, and College funding plan, as well as educational incentives. The City anticipates negotiating a regionally competitive total compensation package with the chosen candidate, DOQ. The salary range is \$115,000 - \$136,000, with an additional Retirement Board stipend of \$4,500.

APPLICATION AND SELECTION PROCESS

Please submit a resume and cover letter detailing your interest and qualifications to the Collins Center for Public Management recruitment email: recruitment.umb@gmail.com

Please combine all documents in a single .pdf file and include your **LAST NAME and LOWELL AUDITOR** in the subject line. Review of resumes will begin August 12, 2021.

An interview team will review all resumes to determine which candidates to invite for a preliminary interview. Final interviews will be conducted by the City Council.