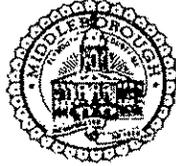


HEARINGS, MEETINGS, LICENSES
7-23-12



A hearing will be held in the Selectmen's Meeting Room at the Town Hall, 10 Nickerson Avenue, Middleborough, MA on Monday, July 23, 2012 at 7:30 PM, for the purpose of discussing the petition filed by the Middleborough Gas & Electric Department and Verizon to place new pole P-141 on Campbell Street. This petition is necessary in order to remove tree guy. Anyone desiring to be heard on this matter should appear at the time and place designated.

Alfred P. Rullo, Jr.
Allin Frawley
Steven P. Spataro
Ben Quelle
Stephen J. McKinnon

BOARD OF SELECTMEN



Outside Plant Engineering
Verizon
385 Myles Standish Blvd
Taunton, MA 02780

June 6, 2012

Town of Middleboro
Attn: Board of Selectmen
Town Hall
10 Nickerson Avenue
Middleboro, MA 02346

Dear Selectmen,

Enclosed you will find petition # 2011B-31 from Verizon New England Inc. and Middleboro Gas and Electric Company proposing to place new pole – P141 Campbell Street. Please present at your next Board meeting for usual course of action relative to granting.

This petition does require a hearing and notice to the abutters.

PLEASE NOTE ADDRESS AND PHONE NUMBER CHANGES. If you have any questions about this petition, please contact me.

Sincerely,

Verizon New England Inc.
Attn: Daryl Crossman - ROW
385 Myles Standish Blvd
Taunton, MA 02780

(508) 884-4991 - Office
(508) 823-2361 – Fax
daryl.crossman@verizon.com - Email

PETITION FOR JOINT OR IDENTICAL POLE LOCATIONS

June 6, 2012

To the Board of Selectmen

in MIDDLEBORO, Massachusetts

VERIZON NEW ENGLAND INC. and MIDDLEBORO GAS & ELECTRIC COMPANY request permission to locate poles, wires, cables and fixtures including the necessary anchors, guys and other such sustaining and protecting fixtures to be owned and used in common by your petitioners, along and across the following public way or ways:

One (1) New Pole

This petition proposes to place new - Pole 141 on Campbell Street.

This petition is necessary in order to remove tree guy.

Wherefore they pray that after due notice and hearing as provided by law, they be granted joint or identical locations for and permission to erect and maintain poles, wires and cables, together with anchors, guys and other such sustaining and protecting fixtures as they may find necessary, said poles to be erected substantially in accordance with the plan filed herewith marked-VZ N.E. Inc. No. **2011B-31** Dated **06/06/2012**.

Also for permission to lay and maintain underground laterals, cables and wires in the above or intersecting public ways for the purpose of making connections with such poles and buildings as each of said petitioners may desire for distributing purposes.

Your petitioners agree that space shall be reserved and maintained for the limited purpose of attaching one-way low voltage fire and police signaling wires owned by the municipality or governmental entity for public safety purposes only.

VERIZON NEW ENGLAND INC.

By David Crossman
Manager - Rights of Way

Dated this 6th day of JUNE, 2012.

MIDDLEBORO GAS & ELECTRIC COMPANY

By William Taya
Supervisor of Project Engineering

Dated this 11th day of June, 2012.

VZ N.E. INC. No. 2011B-31 MUNICIPALITY MIDDLEBORO

DATED 06/06/12

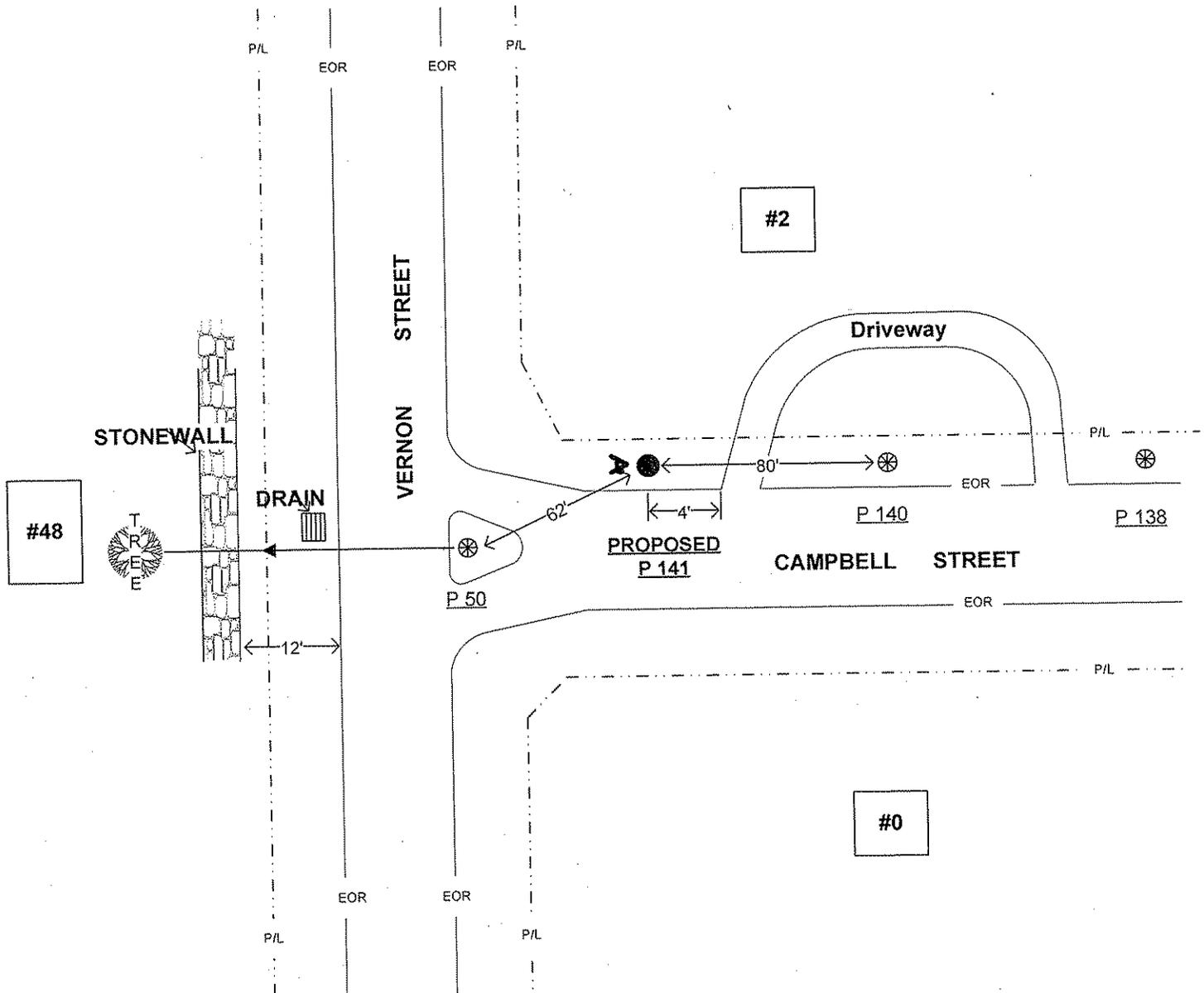
NOT TO SCALE

LEGEND:

- P/L --- PROPERTY LINE
- EOR — EDGE OF ROAD
- ⊗ EXISTING POLE
- △ EXISTING ANCHOR
- PROPOSED POLE
- ▲ PROPOSED ANCHOR

PLAN FOR PLACEMENT OF NEW POLE 141 CAMPBELL STREET

TO ACCOMPANY PETITION OF VERIZON NEW ENGLAND INC. AND MIDDLEBORO GAS & ELECTRIC COMPANY



ABUTTERS LIST

Ronald W. and Melissa J. Burr
2 Campbell Street

Robert and Roberta Zion
48 Vernon Street

Middleboro Land LLC
0 Campbell Street

Mailed notice 6/27/12

ORDER FOR JOINT OR IDENTICAL POLE LOCATIONS

By the Board of Selectmen of the Town of MIDDLEBORO, Massachusetts.

Notice having been given and a public hearing held, as provided by law,
IT IS HEREBY ORDERED:

that VERIZON NEW ENGLAND INC. and MIDDLEBORO GAS & ELECTRIC COMPANY be and they are hereby granted joint or identical locations for and permission to erect and maintain poles and their respective wires and cables to be placed thereon, together with anchors guys and other such sustaining and protecting fixtures as said Companies may deem necessary, in public way or ways hereinafter referred to, as requested in petition of said Companies dated the 6th day of JUNE, 2012.

All construction under this order shall be in accordance with the following conditions:

Poles shall be of sound timber, and reasonably straight and shall be set substantially at the points indicated upon the plan marked-VZ N. E. Inc. No. 2011B-31 Dated 06/06/2012 - filed with said petition.

The following are the public ways or parts of ways along which the poles above referred to may be erected, and the number of poles, which may be erected thereon under this order:

One (1) New Pole

This petition proposes to place new - Pole 141 on Campbell Street.

This petition is necessary in order to remove a pole to tree guy.

Also that permission be and hereby is granted to each of said Companies to lay and maintain underground laterals, cables and wires in the above or intersecting public ways for the purpose of making connections with such poles and buildings as each may desire for distributing purposes.

I hereby certify that the foregoing order was adopted at a meeting of the Board of Selectmen of the Town of MIDDLEBORO, Massachusetts held on the _____ day of _____ 2012.

Clerk of Selectmen

We hereby certify that on _____ 2012, at _____ o'clock _____ m., at the _____ a public hearing was held on the petition of the VERIZON NEW ENGLAND INC. and MIDDLEBORO GAS & ELECTRIC COMPANY for permission to erect the poles, wires, cables, fixtures and connections described in the order herewith recorded, and that we mailed at least seven days before said hearing a written notice of the time and place of said hearing to each of the owners of real estate (as determined by the last preceding assessment for taxation) along the ways or parts of ways upon which the Companies are permitted to erect poles, wires, cables, fixtures and connections under said order. And that thereupon said order was duly adopted.

Selectmen of the Town of **MIDDLEBORO**, Massachusetts

CERTIFICATE

I hereby certify that the foregoing is a true copy of a joint location order and certificate of hearing with notice adopted by the Board of Selectmen of the Town of **MIDDLEBORO**, Massachusetts, on the _____ day of _____ 2012, and recorded with the records of location orders of said Town, Book _____, Page _____. this certified copy is made under the provisions of Chapter 166 of General Laws and any additions thereto or amendments thereof.

Attest:

Town Clerk



Malloy, Lynch, Bienvenue, LLP

Certified Public Accountants & Advisors

99 Longwater Circle, Suite 200, Norwell, MA 02061
Telephone (781) 871-5850 Fax (781) 871-5840

9 Baystate Court, Brewster, MA 02631
Telephone (508) 255-2240 Fax (508) 255-2351
Internet: www.mlbcpa.net

May 22, 2012

To the Honorable Board of Selectmen
Town of Middleborough, Massachusetts

In planning and performing our audit of the financial statements of the Town of Middleborough, Massachusetts (the Town) as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We are also submitting, for your consideration, comments and recommendations which are not considered to be significant deficiencies, but are intended to improve operations and internal accounting control.

The comments and recommendations presented herewith in are intended to improve the system of internal accounting control or result in other operating efficiencies. The factual accuracy of our comments has been discussed with management to obtain their concurrence before the development of our recommendations for improvement. Matters commented on represent findings during the audit and have not been reviewed subsequent to May 22, 2012.

A management letter is critical by nature because its purpose is to identify areas where improvements can be made. Accordingly, we have not commented on many positive attributes of the Town's financial management systems. It is also important to understand that it is generally not practical to achieve ideal internal control in the complex governmental accounting environment and we recognize that practical considerations are an important factor in changing administrative practices and internal control. The Town should weigh the advantages and disadvantages of the suggested changes over the present practices and procedures.

We would like to commend management and other department personnel for their progress in implementing many recommendations on findings presented in previous years. Additionally, we would like to acknowledge the courtesy and assistance extended to us by Town personnel during our audit.

This communication is intended solely for the information and use of management, the Board of Selectmen, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Malloy, Lynch, Bienvenue, LLP
Malloy, Lynch, Bienvenue, LLP

STATUS OF PRIOR YEAR COMMENTS AND SUGGESTIONS

As part of our audit of the Town's financial statements for the year ended June 30, 2010, we had several comments and suggestions in our Management Letter dated March 8, 2011. The status of these comments is noted below.

Maintain Capital Asset Records

During prior year audits, it was recommended the Town establish formal-automated records to track and report on capital asset balances and activity. The procedures should include methodology for identifying construction in progress, communicating and recording fixed asset disposals, identifying cost of disposed assets, calculating annual depreciation, verification of departmental equipment and infrastructure, and reporting on the change in fixed assets and accumulated depreciation on a functional and departmental basis each year.

In prior years, an outside consultant was engaged to update capital asset and depreciation records. However, these reports did not accurately reflect the capital assets of the Town and limited oversight or review of the consultant's reports were performed by Town personnel. The Town continued to engage an outside consultant to compile capital asset and depreciation records during fiscal year 2011.

In recent years, the Town has implemented procedures to perpetually monitor changes in capital assets and to thoroughly review all reports completed by outside consultants for accuracy. In the current year, upon initial review of capital asset reports provided to us, we noted several discrepancies. These discrepancies include incorrect transfers of assets between governmental and enterprise funds, unrecorded fixed assets, improper recognition of construction in process transfers, and beginning of year variances. Upon review with Town personnel, these changes were reviewed and revised reports were issued. We continue to recommend changes in capital assets be monitored to ensure accuracy.

Improve Compensated Absences Accounting

In prior years, we recommended the Town centralize the accounting for employee compensated absences and provide for procedures to report and monitor on the Town's liability in this area. We understand the Town has appropriated funds to address this issue, but has not yet made changes in tracking compensated absences through the date of this report, but will taking action as time and priorities permit.

Reconcile Student Activity Funds

As noted in prior years, we noted several instances of noncompliance surrounding the student activity funds. In the current year, we performed a separate engagement addressing these items and issued a separate report. We understand that the school department is in the process of addressing and implementing our recommendations.

Implement formal investment and deposit policy

Last year, we recommend the Town adopt a deposit and investment policy addressing the requirement of recently issued GASB 40. The Town has implemented a policy in the current fiscal year.

Record Departmental Receivable Activity

In prior years, we recommended the Town Accountant be provided the necessary information to record departmental receivables at year end to adequately record all financial transactions of the Town through the Town's general ledger as required by MGL Ch. 41 S. 57. Although the Town Accountant did receive the necessary information to record some departmental receivables during fiscal 2011, we continue to recommend the Town Account be provided the necessary information to record all departmental receivables. We have proposed adjusting journal entries to record the following receivables: amounts due from the Massachusetts School Building Authority and various intergovernmental receivables.

Record all Budgetary Activity

In response to prior year comments, the Town has implemented procedures to reconcile amounts appropriated at Town meeting to the amounts reported in the general ledger and noted no discrepancies in the current year.

Review Accuracy of State Reports

As mentioned in the prior year, the Town is required to remit several financial reports to the state at year-end. Upon review of these reports in the current year, we noted variances between the amounts reported on the "Schedule of Outstanding Receivables" and the Town's general ledger. We continue recommend the Town review all reports prior to submission to ensure amounts are accurately reported

Evaluate Sufficiency of Departmental Turnovers

During our review of cash receipts, we noted instances of departmental turnover lacking sufficient detail to provide an adequate audit trail. We recommend the Town require all departmental turnovers to provide adequate description of the receipts remitted; this detail should include source, date of receipt, types of monies collected, and any other information that might be helpful in providing an effective audit trail.

Review Warrant Procedure

Last year during our review of the Town's disbursement cycle, we were unable to determine if the signatory on a bill schedule was appropriate. We understand that approvals and designations have been maintained on file in the current year and noted no signatory discrepancies.

Custody of contracts and surety bonds

In prior years we have commented on maintenance of contracts by the Town Accountant as required under MGL Chapter 41, Section 57. Currently, the Accountant has access to most contracts via the Town Clerks office, however, does not have ready access to school department contracts. In the current year, certain contracts and supporting bids/quotes were unavailable for review. We continue to recommend all municipal contracts be maintained in a centralized location in which the Town Accountant has access.

CURRENT YEAR COMMENTS AND SUGGESTIONS

As part of our current year audit, we noted areas where a change in procedure may be desirable or new information that we wish to formally communicate to you. Our comments and suggestions are as follows:

Improve Procedures Surrounding Abatement Applications

During our review of abatement applications, we were unable to locate an application selected for testing. We recommend the procedures surrounding the maintenance of abatement applications be reviewed to ensure proper documentation is on file.

Review Amounts Bonded at year-end

During our review of long-term debt, it came to our attention that bond issued by the Massachusetts Water Pollution Abatement Trust in the amount of \$300,000 was not reflected in reports remitted to the state. We recommend all bonds payable be reviewed to ensure they are accurately stated at year-end. We understand that the Town has subsequently corrected this misstatement.

Review Processes/Procedures Surrounding Financial Software

In the current year, it came to our attention that there were issues processing fiscal year 2012 bills and commitments. Apparently, the wrong software file was uploaded by the IT department and could not be reversed. As a result, all bills/commitments related to water had to be manually updated. We recommend the Town review its systems and processes surrounding utilization of financial software, specifically, personnel access and rights.

Proration of Health Insurance Premiums Between Employers

As part of the Municipal Relief Act passed in 2010 new procedures were authorized whereby employers now have the ability to prorate the cost of health insurance premiums paid to retirees between multiple employers. For example, under the former law, if the Town of Sandwich hired an employee who previously had 25 years of service in another town and that employee worked for 5 years for the Town of Sandwich then retired the Town of Sandwich was responsible for covering that retiree's cost for the post-employment health insurance benefit.

Under the Municipal Relief Act, a new Section 9A ½ was added to chapter 32B of the MGL and reads as follows:

Whenever a retired employee or beneficiary receives a healthcare premium contribution from a governmental unit in a case where a portion of the retiree's creditable service is attributable to service in 1 or more other governmental units, the first governmental unit shall be reimbursed in full, in accordance with this paragraph, by the other governmental units for the portion of the premium contributions that corresponds to the percentage of the retiree's creditable service that is attributable to each governmental unit. The other governmental units shall be charged based on their own contribution rate or the contribution rate of the first employer, whichever is lower.

The treasurer of the first governmental unit shall annually, on or before January 15, upon the certification of the board of the system from which the disbursements have been made, notify the treasurer of the other governmental unit of the amount of reimbursement due for the previous fiscal year and the treasurer of the other governmental unit shall immediately take all necessary steps to insure prompt payment of this amount. In default of any such payment, the first governmental unit may maintain an action of contract to recover the same, but there shall be no such reimbursement if the 2 systems involved are the state employees' retirement system and the teachers' retirement system.

These provisions apply only to employees who are members of retirement systems and who retire after January 1, 2011. Retirement boards will be providing information to governmental units and treasurers to verify the amounts of creditable service from various government units for post January 1, 2011 retirees.

We recommend Town management implement procedures to ensure that it can timely and properly assess other governmental units for prorated retiree health insurance costs, as well as verify costs prorated to it from other governments. MLB is considering developing web-based applications to assist governments in this regard and is available to assist you further if desired.

Audit finds 'significant deficiencies' in Quincy

Globe
7/12/12

By Jessica Bartlett
GLOBE CORRESPONDENT

While Quincy officials say they are making progress with accounting practices, an auditor's recent report has a city councilor questioning if the city is doing enough.

According to an independent auditor's management letter by Powers & Sullivan LLC, submitted to the city this past January for fiscal 2011, Quincy has "certain deficiencies in internal control that we consider to be significant deficiencies and material weaknesses."

Among them, the city has only "partially resolved" a problem of deficits within the police and fire detail fund and has yet to implement a set of procedures for recording these details. The city has implemented a billing system for police details but not for fire details.

Additionally, the city has yet to implement a process to make the compiling of financial statements more accurate and timely; has developed but not implemented an internal policy for day-to-day handling of finances within departments; and has yet to institute a continually up-to-date database for capital expenditures, the 27-page letter said.

While the auditing letter was completed months ago, it was brought to light only recently through Councilor Brian McNamee's newsletter, after he requested the documents from the city.

The letter is addressed to the council as well as to the mayor, but McNamee said it was never provided to the council.

"This is something ad-

ressed to the City Council — it should have been disseminated immediately. This suggests that management does not want this to be a document in the public domain, as it should be, so this can be the subject of City Council oversight," McNamee said.

Mark Cavanagh, director of municipal finance, didn't return calls for comment. However, mayoral spokesperson Christopher Walker said the auditing letter actually shows progress.

"The most serious issue is something that goes back as far as the 1990s, and the auditors themselves say the city is on its way to resolving those issues," Walker said. "All other issues are historic in nature, and quite contrary to what the council suggested; the report shows that the city is systematically dealing with all of these issues and correcting them. There are some issues where work remains, and there will always be, but overall this report shows the progress we have made in the last several years."

Councilor Joseph Finn, chairman of the Finance Committee, said he had not seen the letter, but said he wasn't surprised at the findings.

"More telling is how long have they existed and why has nothing been done," he said.

Finn was surprised that the letter hadn't been disseminated to the council, and said he planned to ask about it.

"The critical thing is they aren't hidden from the public," he said.

Jessica Bartlett can be reached at jessica.may.bartlett@gmail.com.