



Trumbull Senior Center Comprehensive Performance Review

TOWN OF TRUMBULL, CT

September 11, 2017

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September 11, 2017

Mrs. Elaine Hammers, Chairperson
Town of Trumbull Board of Finance
5866 Main Street
Trumbull, CT. 06611

Dear Mrs. Hammers,

I respectfully submit the enclosed report entitled Trumbull Senior Center – Performance Review.

The objectives of this audit were to ensure:

- Prior audit findings were appropriately and permanently addressed,
- The Town's resources are appropriately safeguarded, and economically and efficiently dedicated and utilized,
- Personnel and programs are compliant with Federal, State and Local regulations and guidance.

I would especially like to thank both Michele Jakob, Director of Human Services, and Lynn Arnow, Chief of Staff for their assistance in the completion of this report.

Respectfully submitted,

Therese Keegan
Financial/Accounting Controls Analyst

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Executive Summary

The objectives of this audit were to ensure:

- Prior audit findings were appropriately and permanently addressed,
- The Town's resources are appropriately safeguarded, and economically and efficiently dedicated and utilized,
- Personnel and programs are compliant with Federal, State and Local regulations and guidance.

Every aspect of Senior Services was within the scope of this review.

Information was collected from prior audits, from interviews with associated personnel, and from websites such as the National Institute of Senior Centers and the National Council on Aging.

Senior Center Mission and Objectives

Per Trumbull's 2017-2018 Budget documentation, senior services are provided through the joint efforts of the Senior Citizen Commission and the Senior Center. The department's mission is twofold:

1. The continuous study of the conditions and the needs of older persons in the community in relation to housing, economy, health, recreation, socialization, education and other areas of concern or interest,
2. The development and implementation of activities, programs and services to meet identified needs.

Per the Trumbull Senior Center's informational brochure (revised 2013) the Center's primary objective is to serve as an advocate for persons 55 (was 60) years old and older by helping them to achieve a better quality of life. The Senior Center serves as a focal point for programs and activities that are designed to meet the physical, emotional and social needs of older adults. The service also exists to enhance senior citizens' dignity support their independence and encourage their involvement in and interaction with the community. Group activities, classes and trips are provided by professional personnel to meet recreational and educational needs and the interests of our senior community. The Senior Center houses a nutrition site. There is a part-time wellness nurse on the premises providing health advice and screenings to senior citizens.

Managerial Structure

The Director of Senior Services reports directly to Trumbull's First Selectman. A full time Administrator, a part time clerk and 4 part time bus drivers report directly to the Director. The Social Services Coordinator reports to the Director of Senior Services. Social Service positions include a part time caseworker and a part time governmental coordinator.

Additionally, the Director manages 13 Center volunteers who assist with the snack bar, the front desk, the food pantry and with a variety of other tasks. Currently there are 16 contractors engaged in providing senior programs and activities.

Contractors, Volunteers and Part-Time employees

- Instructors requesting compensation for classes are appropriately treated as contractors per IRS guidelines. The contractors provide certificates of insurance. The Senior Commission may at times supplement some portion of the cost of classes.

- In general, the work performed by part-time employees and volunteers is limited to important but non-critical tasks including telephone, filing, hanging fliers, etc. Cross training is performed over time.
- All employees, including part-time employees of the Senior Center and of Social Services are trained in basic first aid and CPR, as those trainings are held, usually annually.
- The Social Services Coordinator is a certified counselor and must adhere to an annual schedule of training and certification. The Coordinator also ensures mandatory food service and safety trainings are up to date.

Senior Commission

Per Trumbull's Code of Ordinances, the Commission is comprised of eight non-compensated members appointed for 2-year terms by the Chief Executive Officer or designee. The purpose of the Commission is the continuous study of the conditions and of the needs of elderly persons in the community in relation to housing, economics, employment, and health, recreational and other matters. The Commission shall analyze the services for the aged provided by the community, both by public and private agencies, and shall make recommendations to the Chief Executive Officer or designee regarding the development and integration of public and private agencies, in cooperation with state and other services to the extent possible.

Facility

The facility is a two-story brick structure with a total of 20,224 square feet of conditioned space. The Senior Center was included in the 2011 Automated Building Systems, Inc. energy audit. Suggestions for improved utility consumption included lighting retrofit, occupancy sensors and a new EMS (energy management system). The Town partnered with United Illuminating to take advantage of the State's Energy Opportunities Program and in August 2013 \$58,605 worth of work was completed at a 50% cost, and no out of pocket to the Town. Based on the Town of Trumbull 2016 energy efficiency audit, these improvements were returning a 2.22 ROI (return on investment).

The existing Senior Center was built in 1920 as a school; it has been the Senior Center since 1981.

Membership

As of February 2016, the time of the Senior Center Transportation Review, membership was estimated at 704, comprised of Trumbull residents (76%) and non-residents (24%). At that time, the minimum age for membership was 60 years. In 2016, the minimum age was reduced to 55 years. The cost of membership is \$5 per year for residents and \$20 per year for non-residents.

As of August 2017, the Senior Center has increased to 726 members of which 80% are Trumbull residents and 20% are non-residents. The cost of membership remains at \$5 per year for residents and \$20 per year for non-residents. 14 members are between the ages of 55 -59.

Programs

The new Director has increased or decreased programming based on input from members. The Center added evening activities, discontinued for the summer, but will resume the schedule in October.

Prior Performance Audits

A performance audit of the Trumbull Senior Center was prepared in September 2010. A follow-up was performed in June of 2012 at which time 3 additional findings were added to the original 11 findings. Some of the findings below were resolved by the previous Director prior to her departure. Other findings have since been resolved by the current Director, who began her role in June 2016. Status of these prior audit-finding implementations are recorded in the right hand column below:

| Findings from 2010/2012 performance audits of the Trumbull Senior Center | | Status as of 6/12 | 2017 Update |
|--|--|-----------------------|--|
| 1 | The Senior Center did not have a formal Mission Statement describing its basic purpose | Implemented | Complete but may be updated |
| 2 | Goals and objectives of the Senior Center should be detailed and measurable | Implemented | Resolved |
| 3 | Governing documents, including by-laws and charter should be developed | Not implemented | Complete but may be updated |
| 4 | Insufficient number of qualified personnel paid or unpaid | Partially implemented | Increased by 1 PT for 2018 |
| 5 | Personnel policies and procedures should be incorporated into a manual | Not implemented | Complete but may be updated |
| 6 | Senior Center Director, staff and volunteers required training in financial management and managing daily center activities | Not implemented | Resolved |
| 7 | Senior Center lacked documented formal procedures for possible emergency situations | Implemented | Resolved |
| 8 | The Senior Center only maintained an inadequate hand written record of deposits and daily transactions | Partially implemented | Resolved |
| 9 | The Senior Center did not prepare formal fiscal reports of financial condition for the Senior Commission and for the public | Not implemented | Prepared but not presented at meetings |
| 10 | The Senior Commission did not perform an annual evaluation of the center's progress | Not implemented | Not implemented |
| 11 | The Senior Center had not posted minimum information as required for Federal and State compliance | Partially implemented | Not implemented |
| 12 | The Senior Center did not follow the Town purchasing and procurement policy | New | Resolved |
| 13 | The Senior Center did not utilize it's state sales tax exemption | New | Resolved |
| 14 | The Senior Center should prohibit any employees from participating in Senior Center activities during their regular work hours | New | Resolved |

Transportation Audit Update

The report entitled Trumbull Senior Center Transportation Policy & Procedures Review was prepared in July 2015 and presented to the Board of Finance in August 2015. In October 2015, an additional month was added to the testing sample. The inclusion of the additional month did not materially alter the results of the original report.

The months of May 2017 and July 2017 were added to the prior report's transportation usage. Comparative results are summarized as follows:

| Members participating | Senior Center | Shopping | Dr. Appts | Other outings |
|-----------------------|---------------|----------|-----------|---------------|
| 6/15/15 to 7/14/15 | 20 | 20 | 19 | 20 |
| 8/20/15 to 9/19/15 | 23 | 20 | 23 | 11 |
| Month of May 2017 | 32 | 26 | 36 | 6 |
| Month of July 2017 | 31 | 30 | 36 | 20 |

| Number of trips | Senior | | Dr. | Other | Totals |
|--------------------|--------|----------|-------|---------|--------|
| | Center | Shopping | Appts | outings | |
| 6/15/15 to 7/14/15 | 21 | 9 | 34 | 3 | 67 |
| 8/20/15 to 9/19/15 | 21 | 8 | 35 | 4 | 68 |
| Month of May 2017 | 22 | 10 | 88 | 2 | 122 |
| Month of July 2017 | 19 | 7 | 58 | 3 | 87 |

Additional comparative information is included in the Appendix.

The transportation program continues to operate with 4 buses and 4 part-time drivers, so buses are dedicated to drivers. Each driver is scheduled time 3 days per week, so each bus is unused 2 days per week.

Driver salaries total \$50,824 annually; FICA totals \$3,888. The annual cost of buses, maintenance, fuel and insurance exceeds \$17k/year.

Based upon a combined total of 78 driver hours per week, an estimate of time and cost is allocated as follows:

| | Driver hours | % of driver time | ~Annual cost |
|---------------------------------|--------------|------------------|---------------|
| Trips to and from Senior Center | 31.5 | 40.4% | 29,000 |
| Trips to and from Doctor Appts. | 33 | 42.3% | 30,364 |
| Shopping trips | 4.5 | 5.8% | 4,163 |
| Other trips/coverage | 9 | 11.5% | 8,255 |
| | <u>78</u> | <u>100%</u> | <u>71,782</u> |

Receipts Process

Trumbull residents are charged an annual membership fee of \$5; non-residents of Trumbull are charged an annual membership fee of \$20. Members may also be charged for trips, events, activities, classes or lunches. Recurring receipts also include ad revenue and donations. All receipts are deposited into one of the following Special Revenue Accounts:

| SRA account | Account description | Description | Available Balance | | | | Revenues from: |
|-------------|--------------------------------|------------------------|-------------------|----------------|----------------|----------------|---|
| | | | 6/30/2017 | 6/30/2016 | 6/30/2015 | 6/30/2014 | |
| 72130075 | Senior Citizens Activities | Program expenses | 60,412 | 56,669 | 51,322 | 41,017 | Memberships, classes, events, trips, food, ads, donations |
| 72130076 | Sr.Ctr. Capital Outlay | Capital expenditures | 728 | 728 | 1,228 | 1,228 | Donations |
| 72130077 | Food Baskets | Emergency/holiday food | 51,658 | 46,456 | 41,521 | 42,377 | Donations |
| 72130078 | Social Services Emergency Fund | Emergency utilities | 60,202 | 59,781 | 57,281 | 57,265 | Donations |
| 72130091 | Nichols Fund | Emergency medical | 3,046 | 3,161 | 8,161 | 8,336 | Donations |
| | | | <u>176,046</u> | <u>166,794</u> | <u>159,513</u> | <u>150,222</u> | |

Manual receipts are provided to members for cash transactions. Income is recorded in an excel worksheet which captures member number, member name, cash or check, amount, and reason for payment, but does not list date of receipt. Deposits are prepared by the Administrator for the Senior Center and by the Coordinator for Social Services accounts. Cash, checks and deposits not yet taken to the bank are kept in an office safe. Attempts are made to deposit funds on a weekly basis.

Disbursement Process

The Director authorizes payment requests for the Senior Center. The Social Services Coordinator authorizes payment requests for that Department. The disbursements reviewed were in accordance with the Town's Purchasing Policy.

Senior Center Salon

A hair salon has been housed within the Senior Center for many years. The proprietor remodeled and painted the space; she purchased and installed the required equipment. The proprietor stated she carries insurance for the space, but a copy of the current policy has not yet been located or reviewed, nor has any contract or lease been located or reviewed. No rent is charged on the space. The salon is open one day per week.

Findings & Recommendations

Finding #1: Update on implementation of prior performance audit findings:

The Senior Center was audited in September 2010 and an update was performed in 2012. Prior to departure in 2016, the Director resolved the following:

- A mission statement and governing documents were prepared. Personnel policies were incorporated into a manual; however, current Director to review for possible updating.
- Purchasing documents were reviewed and in every applicable situation, the Center properly utilized their sales tax exemption.
- The Center prohibited employees from participating in activities during their work hours.

The current Director began employment 6/15/16 and has since rectified the following prior audit findings:

- Goals and objectives are now detailed and measurable.
- A temporary part-time position was made permanent. An additional part-time position was added.
- Emergency procedures have been updated.
- Excel worksheets now support cash receipts and deposit information for the Center. Information is available for review.
- The Director, staff and volunteers are sufficiently trained in center management. The Director is proficient in financial management; however, when new to the position, she had difficulty with Trumbull's Purchasing Policy and Procedures. Training specific to this area was not offered or provided to her and much rework was required for a period of time.

The following items remain open:

1. The Senior Center did not prepare formal fiscal reports of financial condition for the Senior Commission and for the public. Monthly financial reports provided by the new Senior Center Director have not been included in the Senior Committee agenda.
2. The Senior Commission does not perform an annual evaluation of the center's progress. Additionally, per Trumbull's Code of Ordinances, "the Commission shall analyze the services for the aged provided by the community, both by public and private agencies, and shall make recommendations to the Chief Executive Officer regarding the development and integration of public and private agencies, in cooperation with state and other services to the extent possible." Meetings with, or documentation provided to the Chief Executive Officer could not be located for review.
3. The Senior Center has not posted minimum information as required for Federal and State compliance. The posting area in the Center's lobby included 4 labor postings. The list of required postings is as follows:

State of CT required postings:

CT Unemployment Insurance
CT Workers' Compensation
CT Sexual Harassment is Illegal
CT Discrimination is Illegal
CT Minimum Wage

Federal posting & notification requirements:

EEOC Equal Employment Opportunity is the Law
Fed-OSHA "It's the Law" Notice
Federal Minimum Wage Notice
Employee Polygraph Protection Notice
Family & Medical Leave Act
USERRA Rights & Benefits Notice
Payday Notice
IRS EITC/Notice 797/W-4 Notice

Recommendations:

1. Monthly financial reports provided by the Senior Center Director should be included in the Senior Committee meeting agendas and discussion should be included in the meeting minutes.
2. If the Commission has analyzed the services for the aged provided by the community, both by public and private agencies, regarding the development and integration of public and private agencies, in cooperation with state and other services to the extent possible, such information should be in writing and presented to the Chief Executive Officer.
3. The Senior Center should order and post minimum information as required for Federal and State labor law compliance.

Management Response:

1. Monthly financial reports were handed out and discussed at every Senior Commission meeting but were never attached to the minutes. Starting with the September 2017 Senior Commission meeting, the monthly financial report will be included with the agenda.
2. Senior Commission to meet, discuss and respond.
3. The required Federal and State posting requirements have been posted in the Senior Center office as of 9/5/17.

Finding #2: A report entitled Trumbull Senior Center Transportation Policy & Procedures Review was prepared in July 2015 and presented to the Board of Finance in August 2015. In October 2015, an additional month was added to the testing sample; however, the inclusion of the additional month did not materially alter the results of the original report.

The 2015 report included seven recommendations. 6 of the 7 recommendations have been implemented to date.

- ✓ Membership form on town website has been updated
- ✓ Membership renewal forms are retained for no less than 1 year and database should be maintained in Excel rather than in Word
- ✓ As only ~ 10% of membership was utilizing transportation services, a review of Center services has been prepared and will be communicated during the annual membership renewal process
- ✓ Drivers & staff have received basic first aid and CPR training
- ✓ Seniors utilizing transportation services now sign a waiver of responsibility in case of accident or injury; waiver is now included on membership form
- ✓ The cash receipts process required updating; the process was inefficient, subject to error and not conducive to tracking or reporting
- **Medical transportation hours may be limited as trips serving a broader number of members are added to the agenda**

Recommendations:

The Senior Center should re-evaluate the number of buses and drivers required as well as the allocation of time spent by the drivers.

Management Response:

To prevent down time in between riders, the staff assigns drivers with tasks around the center or in the community. The department will put a plan in place to meet with the Garage supervisor and our insurance department to discuss if there are any unnecessary costs in keeping a fourth vehicle.

With one bus not in use daily, it is possible to reduce the number of buses to 3. The Senior Center can also reduce medical availability by one day per week and thereby reduce driver hours from 78 per week to 72 per week.

Finding #3: Neither the Senior Center nor the Social Services Department consistently deposited cash and checks in accordance with policy, which states that deposits are to be made within one business day if total accumulates to \$500, but in no case should deposits be made less frequently than weekly.

Recommendation:

The backup retained in preparation of the Center's deposits should be attached to the deposit slip and forwarded to Accounting for filing. As the number of checks received is minimal, copies should be attached to the Social Services deposit slip and forwarded to Accounting for filing.

Deposits by both Senior Center and Social Services personnel should be made in accordance with the proposed Cash Receipts Policy, available for review in the Appendix. The Policy states deposits should be made:

- Within one business day of receipt when the receipts total more than \$500.
- Receipts of lesser amounts may be held until they equal \$500 but not for more than 7 calendar days.
- Any receipts held by departments overnight must be adequately secured, in a locked, restricted location.

Management Response:

Moving forward both the Senior Center and Social Services staff will adhere to the Cash Receipts Policy and will also attach copies of the checks for deposit to accounting to file. Staff did not have clear instructions on the process prior to this study.

Finding #4: Per the Town of Trumbull Special Revenue Fund Review dated January 2016, the balance of the Senior Citizen Activities special revenue account should be reviewed monthly, routinely reconciled, and taken into consideration for budgetary purposes. If the balance is not captured in the budgetary process, disbursements from the fund are not subject to spending constraint.

Recommendation: Account activity and balances should be included in budget discussions. Consideration should be given to the possibility of moving the Senior Citizen Activities special revenue account balances and activity to the General Fund.

If it is not moved, revenues and expenses of activities the Center is currently providing or expects to provide should be detailed and included in the budget discussion as some portion of town funding may not be required.

Management Response:

Senior Commission to meet, discuss and respond.

Finding #5: Special Revenue Account disbursements included expenses for probate expenses and temporary housing costs driven by hoarding situations. The amounts were disbursed via authorization by the Director of Finance.

| DATE | AMOUNT | VDR NAME/ITEM DESC |
|-------------|-----------------|--------------------|
| '12/22/2016 | 327.72 | 'EXTENDEDSTAY |
| '01/19/2017 | 278.58 | EXTENDEDSTAY |
| '03/02/2017 | 235.00 | 'PROBATE COURT |
| '03/30/2017 | 239.00 | 'PROBATE COURT |
| | <u>1,080.30</u> | |

The Senior Center (updated-presented document erroneously stated “Commission”) worked with the Police Department, Planning & Zoning, the Health Department and Fire Marshal to best accommodate the physical and psychological needs of the resident involved. This finding is related to:

- The authority of the Town to make such decisions they deemed necessary
- The liability the Town may incur in making these decisions they deem necessary
- The responsibilities of Town employees who participate in such decisions
- Any written procedure/hierarchy for the decision making process

Recommendations:

Residents have legal right to self-determination. Upon evaluation, if a person is deemed incapable, a guardian or a conservator or State Protective Services is assigned. If personal or legal decisions are not followed, the Town is at risk, regardless of best intentions.

This area requires depth of understanding encompassing health, safety and legal expertise.

Involved departments should avail themselves to training available related to roles, responsibilities and protocol. If adequate trainings are not currently available, the team should seek the advice of experts.

Management Response:

A mandatory policy has been implemented in the Human Services Department that Protective Services for the Elderly must be notified when a resident is in jeopardy of being removed from their primary residence due to zoning enforcement issues and is 60 years of age or older. Trumbull Social Services can be an advocate and referral source to the resident but has no authority or say when a resident is non-compliant and has the right to self-determination. Protective Services can seek court authorization to provide services to a person who, upon professional assessment, presents as lacking the capacity to give consent to reasonable and necessary services to assure personal safety. Under certain circumstances, the Protective Services may apply to the Probate Court for the appointment of a Conservator whose role is to make decisions on behalf of a person in need.

Per CT. General Statutes 17b-451, medical professionals, social workers, police officers, clergy, any person paid for caring for an elderly person by any institution, organization, agency or facility, who believe an elderly person may be abused, neglected, exploited, or abandoned, are required by law to report that information to the Department of Social Services Protective Services For The Elderly Central Intake Line at (888)385- 4225.

Protective Services staff is available to meet with any town department interested in understanding the role Protective Services has. I will reach out to other town departments and host a round table with Protective Services.

Finding #6: Documentation related to the current space arrangement for the Center’s salon does not exist or could not be located. In the past, the salon provided insurance coverage for the space, but the policy copy on file was expired. The Center could use the space for multiple purposes, yet this room represents a dedicated area and is open only one day per week.

Recommendation: A current space arrangement for the Center’s salon should be prepared and reviewed by Town’s attorney. Rights and responsibilities of both parties should appropriately documented and agreed upon. Appropriate insurance should be in effect. The liability of the Town/Center must be considered.

Management Response:

The Salon is run by a licensed professional and offers quality, affordable, and much needed services to our seniors. A majority of her clients are our bus riders that attend the center daily for a hot lunch. It would be nice to have a shared space, have a fair agreement, and continue with her services. I will follow up with the Chief of Staff and the Town Attorney to review insurance and the agreements.

Finding #7: The day-to-day role of the Senior Commission, if any, is unclear. The mission statement of the Senior Center and the mission statement of the Senior Commission are almost the same. However, the Senior Center is just one piece of the Commission’s goal of the Commission to “analyze the services for the aged provided by the community, both by public and private agencies, and shall make recommendations to the Chief Executive Officer regarding the development and integration of public and private agencies, in cooperation with state and other services to the extent possible.”

Per review of Senior Commission meeting minutes, it appears the Commission is involved in day-to-day operations such as policy preparation, program selection and program costs. Specifically, per review of Senior Commission April 28, 2017 minutes, “it was noted that any expenditure over \$250 needs to be signed by Mrs. DeZenzo.” It is unclear from where such authority is derived.

Recommendation:

At a level lower than a mission statement, the Senior Commission should agree upon and document their goals as well as their daily/monthly/annual rights and responsibilities. With respect to the day-to-day operation of the Center, authority appears to be undocumented and to have accumulated over time. Administration should work with the Senior Commission to collaborate and document the role of the Commission.

Management Response:

One of the goals for of Senior Center this year is to create a new Mission Statement, separate from the Senior Commission.

The Senior Commission to meet, discuss and respond.

Finding #8: Due to age and original intended use of the structure, the facility is not conducive to its current purpose.

- There is no dedicated area for comfortable congregation. This area would allow for sharing and socialization. Many rooms are small, and lack flexibility for use. Seniors may have difficulty finding those with whom they wish to spend time. The staff has limited lines of visibility, which poses safety concerns, a priority to Senior Center management.
- Larger parties, classes or events must occur singly to accommodate attendees.
- Office workers are required to share space and telephones.
- There is no security system and there are no cameras.

- The building is often difficult or expensive to refurbish or maintain:
 - The floors have asbestos
 - There is no loading dock for deliveries
 - Light fixtures are difficult to replace
- Parking space cannot be expanded.

Recommendation: The Town is currently considering building a community center which would include space for Senior Center and Social Service personnel and activities.

Management Response:

For best Senior Center Practice and Social Work Practice the current facility is not conducive to helping the Senior Center or Social Services meet their goals in serving the community. The layout of the building does not allow for congregation and socialization. Members are tucked away in classrooms where engagement with staff, volunteers, and other members does not occur. Rooms do not serve as multipurpose rooms, therefore limiting significant use of the building. Our Social Services department is in a shared office space where the client right to privacy and anonymity is unprotected.

Finding #9: Although volunteers and part-time employees are generally tasked with non-critical assignments, daily responsibilities are not documented.

Recommendation: A list of tasks performed on a daily, weekly and monthly basis with at least minimal instruction might be helpful to volunteers and part-time employees, who are at greater risk of turnover. Written Instruction on use of telephone might also be of help to current and future workers.

Management Response:

Many changes have made this past year in the day-to-day operations at the Senior Center. All documents, policies, and applications were reviewed, replaced, or re-created to allow for a more efficient operation. Now that the Center's operations are running efficiently, management can create the requested documentation for volunteers and part time staff.

The following documents will be created:

- Telephone instructions
- Daily, weekly, and monthly task lists for volunteers and part time staff in each department

Appendix

Total transportation usage

| 6/15/15 to 7/14/15 | | | |
|--------------------|------------|----------------------|-------------|
| # of Members | # of trips | % of ~700 membership | Total % |
| 1 | 25 | 0.14% | |
| 1 | 23 | 0.14% | |
| 2 | 21 | 0.29% | |
| 1 | 20 | 0.14% | |
| 1 | 15 | 0.14% | |
| 1 | 13 | 0.14% | |
| 2 | 12 | 0.29% | |
| 3 | 10 | 0.43% | 1.7% |
| 1 | 9 | 0.14% | |
| 6 | 6 | 0.86% | |
| 5 | 5 | 0.71% | |
| 12 | 4 | 1.71% | |
| 5 | 3 | 0.71% | |
| 16 | 2 | 2.29% | |
| 12 | 1 | 1.71% | 8.1% |
| 69 | | 9.86% | 9.9% |

| 8/20/15 to 9/19/15 | | | |
|--------------------|------------|----------------------|--------------|
| # of Members | # of trips | % of ~700 membership | Total % |
| 1 | 26 | 0.14% | |
| 1 | 25 | 0.14% | |
| 1 | 23 | 0.14% | |
| 1 | 22 | 0.14% | |
| 2 | 21 | 0.29% | |
| 1 | 20 | 0.14% | |
| 1 | 17 | 0.14% | |
| 1 | 16 | 0.14% | |
| 1 | 13 | 0.14% | |
| 2 | 12 | 0.29% | |
| 2 | 10 | 0.29% | 2.0% |
| 2 | 9 | 0.29% | |
| 1 | 8 | 0.14% | |
| 2 | 6 | 0.29% | |
| 3 | 5 | 0.43% | |
| 13 | 4 | 1.86% | |
| 5 | 3 | 0.71% | |
| 4 | 2 | 0.57% | |
| 26 | 1 | 3.71% | 8.0% |
| 70 | | 10.00% | 10.0% |

| Month of May 2017 | | | |
|-------------------|------------|------------------|--------------|
| # of members | # of trips | % of 726 members | Total % |
| 3 | 22 | 0.41% | |
| 2 | 21 | 0.28% | |
| 1 | 19 | 0.14% | |
| 1 | 17 | 0.14% | |
| 1 | 16 | 0.14% | |
| 1 | 15 | 0.14% | |
| 3 | 11 | 0.41% | |
| 1 | 10 | 0.14% | 1.8% |
| 3 | 9 | 0.41% | |
| 2 | 8 | 0.28% | |
| 5 | 7 | 0.69% | |
| 3 | 6 | 0.41% | |
| 13 | 5 | 1.79% | |
| 8 | 4 | 1.10% | |
| 4 | 3 | 0.55% | |
| 10 | 2 | 1.38% | |
| 15 | 1 | 2.07% | 8.7% |
| 76 | | 10.47% | 10.5% |

| Month of July 2017 | | | |
|--------------------|-------------|------------------|--------------|
| # of members | Total trips | % of 726 members | Total % |
| 1 | 23 | 0.14% | |
| 5 | 19 | 0.69% | |
| 1 | 17 | 0.14% | |
| 2 | 15 | 0.28% | |
| 1 | 14 | 0.14% | |
| 2 | 12 | 0.28% | |
| 1 | 10 | 0.14% | 1.8% |
| 2 | 8 | 0.28% | |
| 1 | 7 | 0.14% | |
| 2 | 6 | 0.28% | |
| 4 | 5 | 0.55% | |
| 13 | 4 | 1.79% | |
| 10 | 3 | 1.38% | |
| 12 | 2 | 1.65% | |
| 37 | 1 | 5.10% | 11.2% |
| 94 | | 12.95% | 12.9% |

Includes daily trips to & from Senior Center, weekly shopping, doctor appointments, other events

Town of Trumbull

Proposed Cash Receipt Processes

2.1 Receipts Prepared by Department Personnel

2.1.1. Each Department is responsible for completing all steps from collection to recording and review in MUNIS. Steps include completion of the Report of Collections and logging, depositing, coding, approving and reviewing postings of the Department's receipts. (Appendix B)

2.1.2. Each Department must maintain a manual or electronic log of receipts. This record of all receipts must be created at the time of receipt. At a minimum, the log is to include the following information:

- Date
- Receipt number
- Department identifier; for example, permit number, if applicable
- Payee
- Amount
- Method of payment; cash, check, credit card
- If check, record number

2.1.3. All checks must be immediately restrictively endorsed with a rubber stamp "For Deposit Only" and the collecting department's identification.

2.1.4. Department personnel are responsible for preparing a Report of Collections for each deposit. The appropriate general ledger account numbers are to be included on the Report of Collections. The Report of Collections should also include any appropriate descriptions, dates or other identifiers to be input into the MUNIS system.

2.1.5. Department Manager shall review log, receipts, Report of Collection and deposit slip, and approve via signature prior to deposit to bank.

2.1.6. Departmental personnel are responsible for depositing cash receipts and obtaining a copy of the deposit slip that has been validated by the depositing bank.

2.1.7. All receipts shall be deposited as follows:

2.1.7.1. Within one business day of receipt when the receipts total more than \$500.

2.1.7.2. Receipts of lesser amounts may be held until they equal \$500 but not for more than 7 calendar days.

2.1.7.3. Any receipts held by departments overnight must be adequately secured, in a locked, restricted location.

2.1.8. A copy of the deposit slip and the associated checks should be maintained by the Department.

2.1.9. An additional copy of the validated deposit slip, the Report of Collections and any other relevant documentation must be forwarded to the Finance Department in a timely manner.

2.1.10. Each department is expected to review revenue postings to MUNIS and report discrepancies to the Finance Department.

2.2. Accounting and Control

2.2.1. At mid-month and at month end the Finance Department compares on-line bank activity (for those accounts with this feature) with validated deposit slips and related documentation. Any discrepancies should be noted and resolved.

2.2.2. The Finance Department records deposits as received in an excel worksheet. Entries generated from the worksheet are posted to MUNIS mid-month and again at month end.

2.2.3. Finance identifies any returned check that the bank does not provide information for. Checks returned by the bank with information will be forwarded to the originating department for resolution.

Appendix B

Report of Collections

Department personnel are responsible for preparing a Report of Collections for each deposit. The appropriate general ledger account numbers are to be included on the Report of Collections. The Report of Collections should also include any appropriate descriptions, dates or other identifiers to be input into the MUNIS system. (See Section 2.1)

Report of Collections example:

Department: _____
Receipts Log

MUNIS acct # _____

| Receipt # | Date of Receipt | Customer | Amount | Cash/Check # | Deposit Date | Received for: |
|-----------|-----------------|----------|--------|--------------|--------------|---------------|
| | | | | | | |
| | | | | | | |
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