



The Town of Westport

IA 18-01 Audit of Assessment, Billing, and Collections for Tax and Sewer Findings and Recommendations

Final Report
February 2018

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I. Project Overview

A. Background

The Town of Westport (hereinafter, also referred to as the “Town”) engaged BlumShapiro Consulting to provide internal audit services of the assessment, billing, and collections processes within the Tax Assessor, Tax Collector and Public Works-Sewer departments for the Town. BlumShapiro provided internal auditing services for this project with the following priorities:

1. Provide the Town with any metrics, trends, and variances found in the assessment, billing, and/or collections for the reviewed departments.
2. Provide best practices for municipalities as it pertains to the assessment, billing, and/or collection processes.
3. Review the process of changes to bill amounts, adjustments, and/or interest amounts for invoices generated by the aforementioned departments and provide any associated best practices to improve these areas.
4. Confirm how deposits, adjustments, and other related financial information is properly accounted for in the Tax Collection, Sewer, and Municipal computer systems.
5. Develop a findings and recommendations report.

B. Project Approach & Tasks

The assessment included the following project tasks:

- Information Gathering
- Documentation Review
- Process Review and Analysis
- Review of Staff Roles and Responsibilities within the identified departments as it pertains to assessment, billing, and collection processes
- Technology Assessment
- Develop Findings and Recommendations Report

C. Acknowledgements

BlumShapiro would like to thank the Town of Westport staff for their participation, support, on-going dialogue, and feedback during this project.

II. Billing Procedures and Billing Departmental Overview

A. The Town of Westport collects taxes multiple times per year

1. Several mailings occur each year
 - a. June: Real Estate tax bills, Motor Vehicle tax bills, Personal Property tax bills, Sewer Assessment bills, Sewer Use Charge bills
 - b. November: Real Estate delinquent statements with Sewer delinquent (with Assessments and Use Charge)
 - c. December: Supplemental Motor Vehicle tax bills
 - d. February: Motor Vehicle delinquent statements (including Supplemental Motor Vehicles)
 - e. May: Real Estate lien notices, Sewer lien notices
2. Taxes for real estate, personal property, sewer use and sewer assessments (if applicable) are collected in July, October, January, and April of the fiscal year
 - a. Motor vehicle bills are due (payable) by August 1st
 - b. Supplemental vehicle bills are due January 1st (for vehicles registered between October 2nd and the following July 31st)
3. Residents can make payments in the following manners:
 - a. In person in the Tax Collector's Office at Town Hall (M-F 8:30AM - 4:30PM)
 - b. Mailed directly to the Tax Collector's Office
 - a. These payments require manual opening, validation, and reconciliation by Tax Collection staff resulting in approximately 1,500-2,000 exceptions each month with bad checks, improper payments/account information, etc.
 - c. Online processing can be implemented in one of three ways:
 - a. E-Check via Point & Pay payment processor (ACH/Bank Account Transfer) - includes a flat fee of \$.95 per transaction up to \$9,999 and a flat fee of \$10 per transaction for payments of \$10,000 or over
 - i. This is the general method the Town would like to encourage taxpayers to utilize as it can streamline the entry and reconciliation process for the Tax Collector's Office
 - b. Visa Debit Card – includes a flat fee of \$3.95 per transaction

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- c. Credit Card (Visa, MasterCard, Discover, American Express) – includes a 2.95% fee based on the payment total with a \$2.00 minimum fee
4. The Town’s current collection rate is approximately 99.3%; the remaining .7% of unpaid taxes are generally on payment plans or are in the process of being closed on

B. Collector’s Office

1. The Collector’s Office is currently comprised of five full time staff members
2. The Collector’s Office manages all delinquent payments for taxpayers using the QDS system
 - a. In the first week of November, the Office sends out delinquency notices for Real Estate, Sewer Use and Sewer Assessment
 - b. The first week of February, the Office sends out delinquency notices for Motor Vehicle and Supplemental Motor Vehicle
 - c. In May, tax lien notices are sent for Real Estate (residential and commercial properties) and Sewer Assessment/Use charges
3. The Accounting Assistant validates that the appropriate number of notices are mailed for each delinquency type by comparing the total number of QDS delinquent accounts (by type) to the mailings
 - a. Per discussion with the Tax Collector, approximately 1,200-1,500 delinquency notices are sent at each mailing

C. The Town Utilizes TaxServ Municipal Collection Services as their Collection Agency for Suspended Accounts

- a. This company receives 15% of each bill collected and then provides the Town a weekly check for payments collected
- b. The Town will place personal property and motor vehicle accounts in suspense each spring with an updated list sent in August and December to TaxServ from a file run out of QDS
 - i. Per discussion with the Tax Collector, there are approximately 6,000 accounts in suspense
 - ii. Suspense accounts are those without payments collected for over 2 years
 - iii. The Board of Finance approves the suspense list each May

D. The Refund Process is Managed within the Tax Collector’s Office

1. Refunds are generated through the QDS system and are generally processed once per week
 - a. The system has a checkbox for all credits depending on what type/code the refund is (real estate, sewer use, personal property)
 - b. These accounts are flagged in the system and are then added to the QDS batch as transactions to process
2. The Service Assistant (within the Tax Collector’s Office) manages the refund process
 - a. The Service Assistant maintains an Excel spreadsheet with refund details (by type) that is reconciled to QDS
 - b. After approval by the Tax Collector, the Service Assistant provides the Finance Department with a copy of the Financial Interface report and Excel spreadsheet of refunds
 - c. The Finance Office then creates the checks and provides them to the Tax Collector’s Office for mailing
3. The Accounting Assistant in the Tax Collector’s Office runs a Refund Report out of QDS regularly to validate that the collections amounts are equivalent to their report totals for refunds

E. Assessor’s Office

1. The Assessor’s Office is comprised of five full time and one part time members
2. Vision Appraisal is the software used to perform Town appraisals; real estate is revalued every 5 years
 - a. The Town’s last revaluation was in 2015
3. The Grand List, a listing of assessments for every property (Real Estate, Motor Vehicles, Personal Property) in the Town, is prepared every January based on where residents were located as of October 1st of the previous year
 - a. Per discussion with the Assessor, the Grand List is comprised of approximately 94% Real Estate, and 6% Personal Property/Motor Vehicles
 - b. The Grand List is due to be completed by January 31st of each year; the Town has never required an extension
 - c. The Assessor signs off on the Grand List
4. Just before the bills go out in July, the Assessor’s Office provides the Collector’s Office with an abstract of all data files when the Assessor and Collector balance
5. Annually, before July bills are issued, the Assessor reconciles his data with the Collector
 - a. QDS includes a “Procedures List” for balancing assessment and collection totals

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- b. If there are any discrepancies, the Assessor utilizes “Edit Reports” out of QDS to view/ensure that all errors/exemptions have been resolved
6. The Assessor’s Office also administers state and town credits for property tax relief based upon the following criteria:
 - a. Senior and Disabled (Residents 65 and older or residents who are permanently and totally disabled)
 - b. Farm and Forest (Public Act 490)
 - c. Active Duty Military, Veterans
 - d. Low Income
7. Applications for Town and State tax relief are required every two years and Westport requires multiple forms for validation (from the previous Grand List year) including:
 - a. Copy of entire federal and state tax return
 - b. Social security earning statement
 - c. Pension statement
 - d. W-2 and 1099 (if applicable)
8. Each application for tax relief is reviewed and validated by the Assessor’s Office prior to issuing the credit, deferral, etc. for the upcoming tax bill

F. Sewer Billing is Managed by the Public Works Department

1. The Sewer Use fund operates as a special revenue fund (separate from the general fund) for the Town
2. The Town has a water consumption model for billing (per gallon water usage)
3. Bills are issued on an annual basis with four quarterly coupons for four quarterly payments throughout the year
 - a. Sewer use is billed in arrears (billed for the prior year’s usage)
4. Currently, the Town of Westport purchases their water consumption readings from Aquarion Water Company through Computil (provided in an Excel spreadsheet)
 - a. Computil currently charges the Town \$11,400 each year (Computil has maintained this cost for Westport since the Town changed over to a consumption billing model in 2010)
 - b. Aquarion charges \$0.34 cents per quarterly meter reads
 - c. The Town purchases the winter consumption months from Aquarion/Computil which are then added together and multiplied by 2.4 to get the total year’s consumption

- d. The Town's minimum bill charge for a customer is \$350
- 5. Primarily, billing is managed by one (1) person, the Town's WPCA Coordinator
 - a. The rate calculation and scrubbing of incoming usage data is completed manually by this individual
 - b. Once he has prepared the data, it is sent to Computil (to apply the consumption amount) and then to QDS for billing and mailing
 - i. The Town's WPCA Coordinator reconciles the bill run amount with QDS
 - ii. Collections are then handled by the Collector's Office

III. **Findings and Recommendations**

A. **Adequate Controls Exist Between the Assessor’s Office and Collector’s Office**

1. The Town of Westport currently utilizes the Quality Data Services (QDS) software for the Assessor’s Office and Collector’s Office
 - a. The software is managed in two separate modules/databases that provide adequate segregation of duties between assessment data and revenue collections for the Town
 - i. The Assessor’s Office is the only department with access to enter/modify/adjust assessments (including motor vehicle assessments)
 - ii. These entries/changes are then uploaded into the Collector’s database for collection
 1. The Tax Collector’s Office does not have the capability to alter bill amounts within QDS
 2. Changes to penalties and interest rates cannot be made by a user in the Collector’s Office; these fields are system-generated/calculated
 - a. The Tax Collector’s Department can only change the amount of interest collected, not the amount due
 3. The Tax Collector’s Office generally only has inquiry or “look up” capabilities into the Assessor’s portion of QDS
 - iii. The Assessor is the only one with the ability to perform write offs; an adjustment file is then sent to the Collector for upload/import into QDS
 - iv. The Assessor performs the final review of all adjustments for accuracy
 2. On an annual basis, the Tax Collector’s Office and Assessor’s Office perform a reconciliation to balance the two databases
 - a. This process ensures that all bills generated from the Assessor’s Grand List are accounted for, including any and all adjustments made

A. **RECOMMENDATION – None**

B. Cash Collection is securely managed by the Town of Westport

1. The Collector's Office takes cash payments (along with physical checks) daily
2. One register is utilized for cash payments (a \$200 cash bank is used daily)
3. At the end of each business day, the Tax Collector's Office stores cash and checks securely within a locked drawer
4. Cash and checks are reconciled each morning (for the prior day's activity) by both the Collector's Office and Town Finance
 - a. The Collector's Office scans the physical checks received to TD Bank daily
 - i. Copies of scanned checks are saved (as a batch by date) as PDFs on the network
 - b. The Collector's Office completes a Daily Receipts Recap form and transaction deposit slip as part of a packet that is provided to Finance each day
 - i. A register tape is used to track and validate the sum of all checks collected
 - ii. Cash is counted twice within the Collector's Office and then cash and check totals are reconciled to the QDS Posted Batch Report and Financial Transactions Report
 - iii. The Town's Audit Manager/Senior Accountant recounts the cash and signs off that it was received and reconciles to the Collector's record each day
 - iv. Cash is deposited daily by the Controller or the Audit Manager/Senior Accountant
 1. There is no documented dollar threshold for when cash needs to be brought to the bank
 - v. The Accounting Assistant (Finance) then uploads the QDS collections data into MUNIS to create the daily journal entry
 1. Prior to this MUNIS entry being posted, the Controller or Audit Manager/Senior Accountant must approve (electronically)

B. RECOMMENDATION – None

C. The Public Works Department Has Controls in Place to Manage Sewer/Water Bill Adjustments

1. Through the Aquarion Water Company, one leak adjustment is allowed per customer
 - a. Customers must first contact Aquarion in regards to a leak adjustment
 - b. The Town requires documentation for the adjustment including five years' consumption history on that account
 - c. The WPCA Coordinator maintains backup documentation and evidence of the adjustment and signs off prior to issuing
2. Any sewer bill adjustments require a corresponding Change Adjustment Form from Public Works and the WPCA Coordinator validating the adjustment before the Collector's Office can edit the bill amount to be collected
 - a. A copy is retained by Public Works, along with an email of the adjustment sent to the customer, and a copy stored within the Tax Collector's Office
 - b. The Collector then calls the WPCA on the phone to notify him that the bill adjustment has been completed
3. The WPCA Coordinator maintains an Excel workbook for each billing year that contains all sewer use charge adjustments with original amount, adjustment amount, notes, and associated account numbers
4. The Accounting Assistant (within the Collector's Office) runs a monthly adjustment report from QDS to confirm all adjustments made
5. The leak adjustment and sewer bill adjustment process has not yet been formally documented by the Public Works Department

C. **RECOMMENDATION – Document the Sewer/Water Bill Adjustments Protocols and Process**

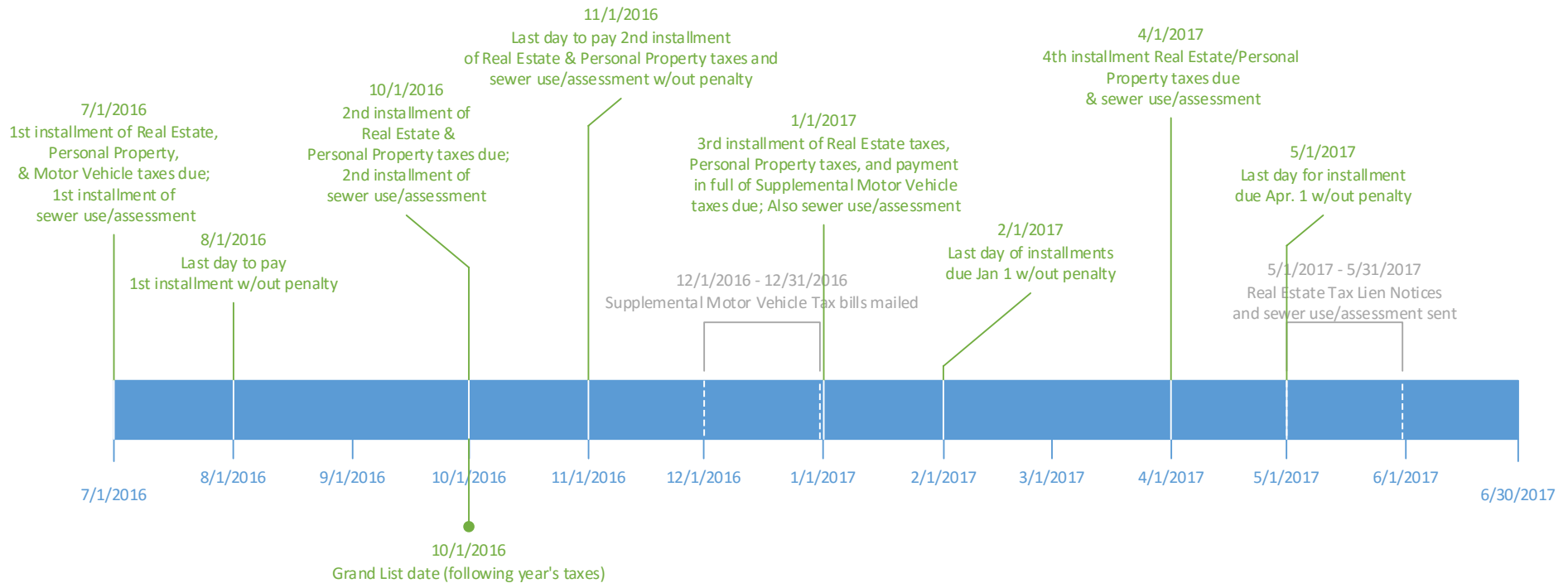
1. The adjustments process identified above should be formally documented within the Public Works Department
 - a. This documentation will be helpful for the Department in order to train other individuals in the process
 - b. This will also serve as validation of any leak/bill adjustments made

D. The Tax Collection Department is in a Constant State of Billing

1. Due to the Town's current process of quarterly billing, the Tax Collection Department is constantly preparing for or in the midst of a billing cycle
 - i. Quarterly billing is currently required by Town Ordinance

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- ii. Westport is one (1) of only six (6) municipalities in Fairfield County that utilizes quarterly billing. The other 17 cities or towns bill semi-annually on July 1 and January 1
2. As such, there is no “down time” or “off season” that allows the Department to catch up, review software capabilities, train on system and processes, etc.
3. The diagram below illustrates a typical year billing schedule for the Assessment/Collection Departments at Westport



D. **RECOMMENDATION** – Consider a Semi-Annual Billing Schedule

1. The Town should consider adopting a semi-annual billing schedule
 - a. This would align Westport with the majority of Connecticut municipalities
2. The Town does provide residents with the option of paying twice per year (instead of quarterly) already
 - a. Therefore, the staff and Tax Collection Department are capable of taking this frequency of payment
3. This would allow the Department to more aggressively (frequently) pursue delinquent payments

- a. From a customer service perspective, this can help taxpayers who were unaware of their delinquencies now receive notification earlier
- b. From a revenue perspective, this may allow the Town to collect late payments sooner than they typically do
4. Additional time in between billing seasons can also allow the Department to pursue system training or enhanced familiarity with software features and functions
 - a. For example, QDS has recently developed a new “bridge” that manages and carries over property transfers via the information entered in the Assessment portion of the system
 - i. The Collection Department has not had time to try out this functionality and learn its capabilities
5. Based upon feedback from our interviews, the Town’s general concern against adopting a semi-annual billing frequency is that it places a greater burden on Westport’s senior citizens and lower income property owners
 - a. This could be eased by providing significant advanced notice to taxpayers so they can plan ahead (i.e. “As of 2020 we will be adopting a semi-annual billing frequency”)

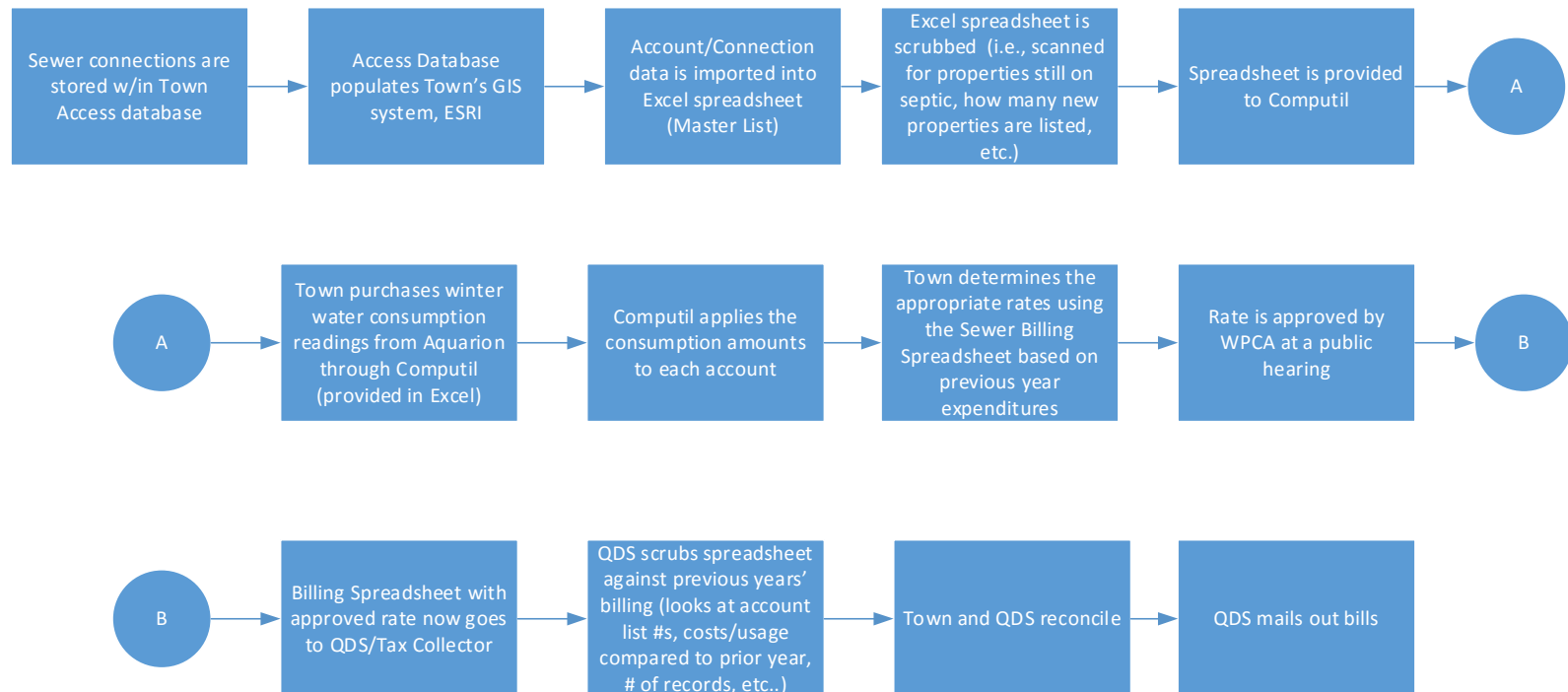
E. The Sewer Billing is Primarily Managed by a Single Town Employee, the WPCA Coordinator

1. An Access database is used to manage all Town accounts connected to sewer
 - a. This database populates the Town’s Geographic Information System (GIS), ESRI
 - b. The data is eventually exported to Excel
2. The sewer billing information for the Town is then created and maintained within an Excel workbook
3. Currently, the WPCA Coordinator is the only Westport employee who fully understands how to utilize, interpret, and manage the billing workbook
 - a. It requires repeated data clean up prior to being provided to QDS for the bill run
 - i. For example, the WPCA Coordinator currently has to manually alter the billing and consumption data in order to apply the Town’s rate
 - ii. Therefore, the vendor’s file/data is altered prior to being sent to QDS for billing
4. This poses two risks to the Town:
 - a. There is no backup individual who knows how to manage this workbook
 - b. There is no second individual who can assure completeness, accuracy, validity, and identification of any fraud or miscalculations (intentional or accidental)

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5. At this time, QDS does perform a review of the sewer bills in comparison to the prior year’s bill run to review/discuss any outliers with the WPCA Coordinator
6. In addition, the Collector’s Office performs a cursory review of sewer bills to detect any noticeable outliers (i.e., an account who’s bill has significantly risen from the year before)
 - a. The Accounting Assistant (within the Collector’s Office) will inquire about any of these and review with the WPCA Coordinator
7. A high-level workflow of the sewer billing process can be found below:

Town of Westport
Sewer Billing Process



E. **RECOMMENDATION – Implement Additional Controls and Sign-offs on the Sewer Billing Workbook**

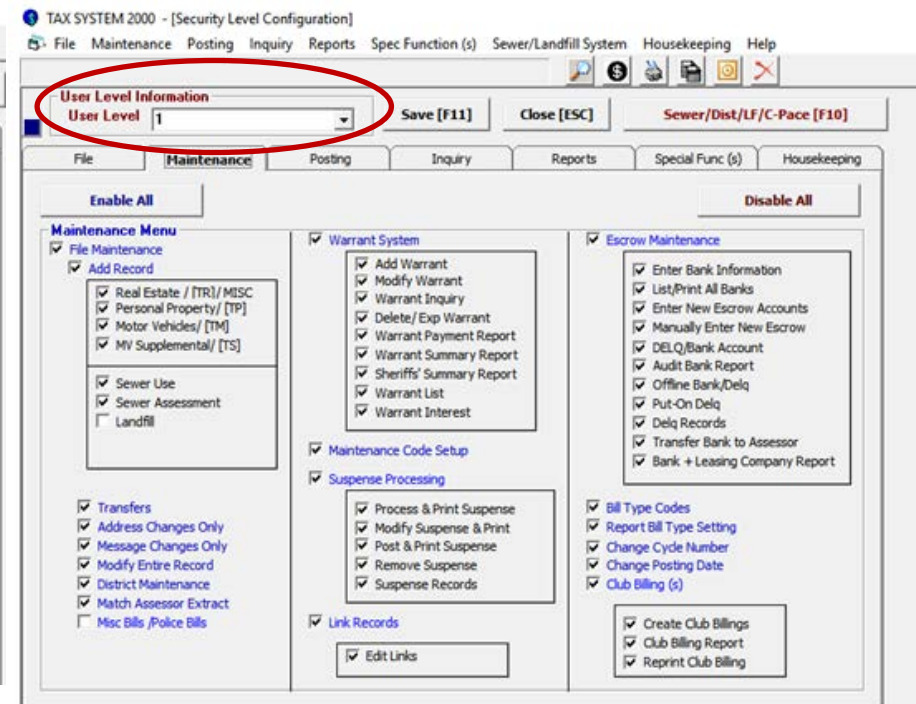
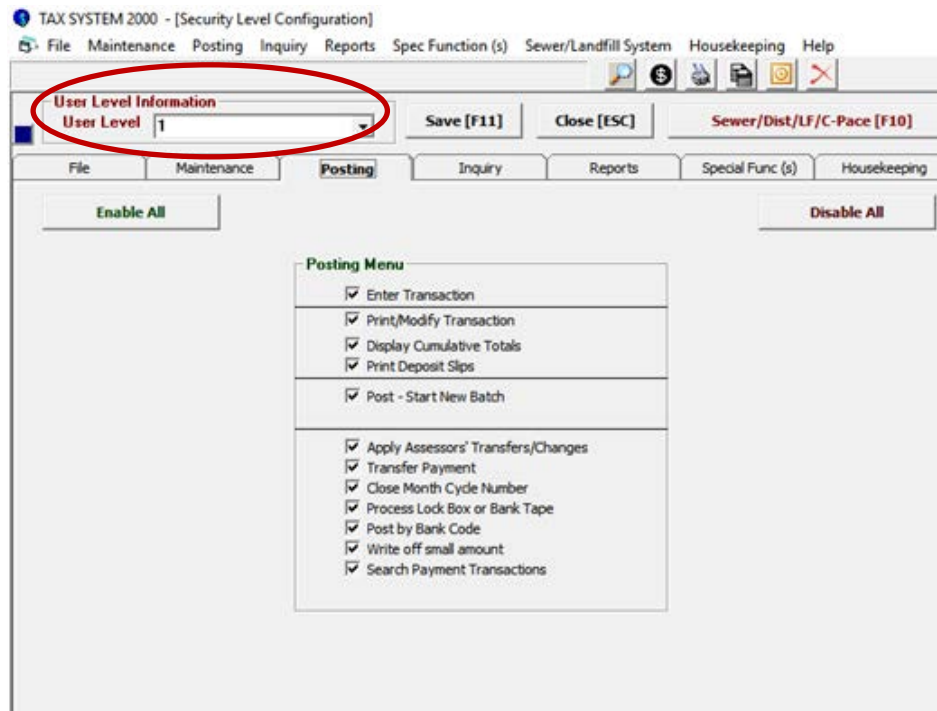
1. The Town should manage the risks associated with the sewer billing process by implementing additional controls
 - a. The Public Works Director should be trained on how to use and manage the workbook in order to complete the sewer billing process
 - b. Once trained, the Public Works Director can now perform a sign off on the workbook (once rates are set) prior to providing the workbook to QDS and the Tax Collector
 - i. This will serve as an added control on the workbook and act as a second “set of eyes” when reviewing accounts and bill totals
2. Secondly, the Town should manage the risks associated with a lack of backup capability for the sewer billing function by designating and training a backup individual
 - a. Westport should have a fully trained backup person who can take over the sewer billing function where and when needed (i.e., WPCA Coordinator vacation, etc.)
 - b. This person would also be able to assist the WPCA Coordinator during busy times (i.e., July) by helping to answer customer phone calls, bill inquiries, etc.
3. To begin working towards achieving a backup, the WPCA Coordinator has identified an Engineering Aide as a potential individual who could be trained in the sewer billing methodology and general process
 - a. The Public Works Director and WPCA Coordinator are actively working towards having a person shadow the WPCA Coordinator in the billing process

F. **QDS User Permissions Needs Improvement**

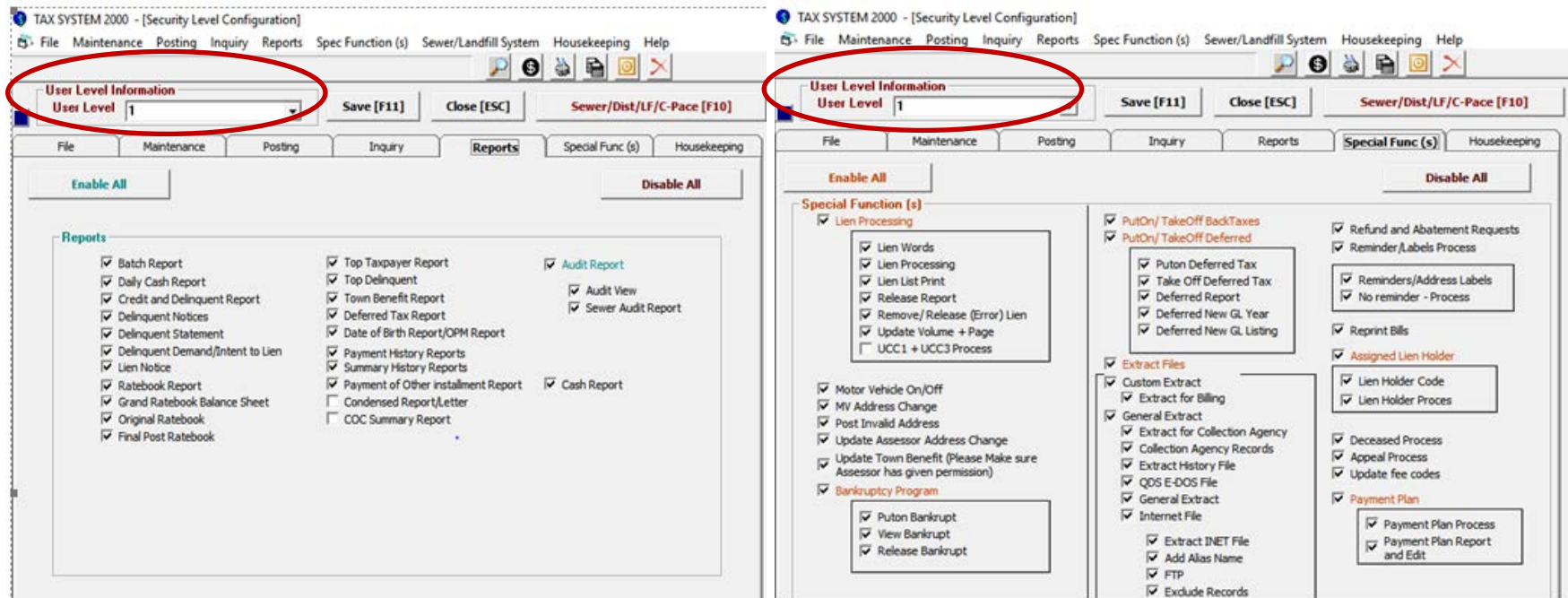
1. As part of this Assessment, BlumShapiro reviewed the QDS system settings with the Town’s Director of IT
 - a. The Town’s IT Department generally assigns user access/creates new users but others with Administrative-level settings in the system can also alter access rights and system privileges for QDS users
2. The intent of the QDS software review was to evaluate user access rights as well as password settings
 - a. Both were found to be too lax for secure best practices
3. A number of accounts were identified that are likely no longer necessary for the Town (i.e., 2 “LockBox” accounts)
4. QDS user access rights (for the Tax Collection module) were higher than necessary for job function (i.e., employees had excessive privileges and system capabilities that were not required for their particular job function/duties)

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- a. QDS user settings range from Level 1 (the most access) to Level 8 (the least access)
- b. In addition to the “Level” setting, users can then each be customized for particular functions, posting capabilities, report options, etc. by the simple checking of a box to enable/disable the permission/access right
 - i. At the time of BlumShapiro’s review, a significant number of users were found to have Level 1 access
 1. All employees of the Tax Collector’s Office were set with Level 1 rights
 2. Each user was not individually customized beyond basic Level 1 rights
 3. Level 1 allows users access to all reports and all areas of the program (within the respective module (Assessment or Collection)
 4. The following screenshots identify access rights associated with a Level 1 user on the Tax Collector’s module:

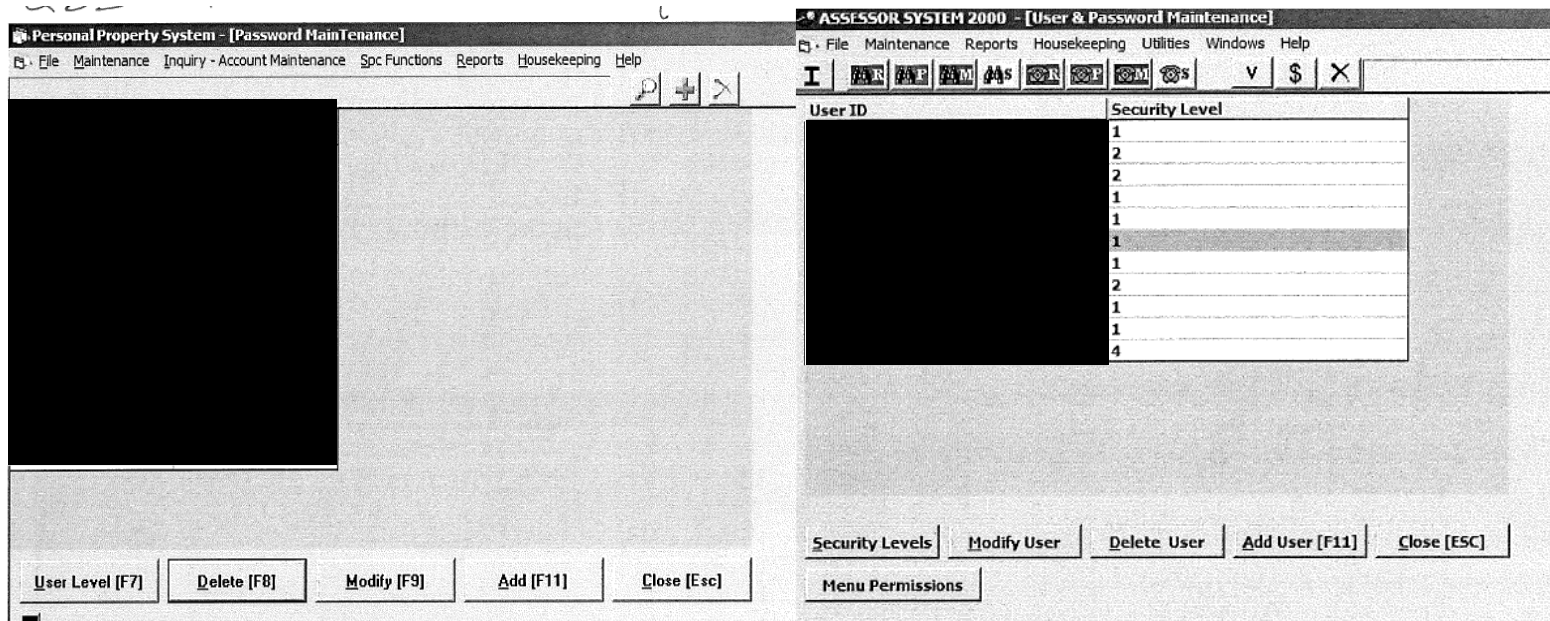


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ii. The use of lower levels was found to be appropriate

1. I.e., the Town Audit Manager/Senior Accountant is set at Level 8 which allows inquiry access to QDS
 2. I.e., the Town's Parks and Recreation Department users are set with Level 7 access to allow them to validate car registration prior to issuing beach passes
5. Users within the Personal Property and Tax Assessor module were found to have appropriate Level distinction (i.e. the use of Level 2 as opposed to all department users have Level 1)
- a. The screenshots on the following page show the access rights for Personal Property and the Assessor's system



(Note: UserIDs “J” and “IVANA” are the QDS (Vendor/Owner) Admin accounts)

F. RECOMMENDATION – Review User Access Rights within QDS

1. The Town IT Department should work in conjunction with the various QDS user departments (Collector’s Office, Assessor’s Office, Finance, etc.) to determine appropriate access rights for each user of the system
2. The Town should adopt a “least privilege” standard in which users are only granted the necessary system capabilities to perform their job duties
 - a. While this may be a timely effort, it will decrease the chances of access abuse and entry errors while strengthening departmental segregation of duties
 - b. The Town should consider allowing enough system privileges for users to account for functional backups for each procedure and ensure that restrictions are not over-limiting so much so that the department operations suffer
3. The Town should also work to “clean up” and remove user accounts that are no longer necessary in QDS
4. The Director of IT has already been made aware of this issue and has “downgraded” users within the Tax Collection Office (aside from the Tax Collector) to Level 2 access rights

a. The screenshot below shows current users and associated privilege levels

Security Report For TOWN OF WESTPORT Date : 01/16/2018 Page : 1

PRINTER NAME	SLIP_PRINTER	TERM #	BATCH #	DIRECT	POST	LOCK_BOX	ACTIVE
[REDACTED]	OFF	93	130	OFF	ON		
	OFF	96	271	OFF	OFF		
	ON	80	2,424	ON	OFF		
	ON	81	2,123	ON	OFF		
	OFF	20	2	OFF	OFF		
	\\TOW-PRINT01-13\TH-TaxCollector-MP2553SP						
	OFF	6	512	OFF	OFF		
	OFF	94	3	OFF	OFF		
	OFF	12	2	OFF	OFF		
	OFF	9	974	OFF	OFF		
	OFF	13	12	OFF	OFF		
	OFF	31	54	OFF	OFF		
	OFF	52	4	OFF	OFF		
	OFF	90	526	OFF	ON		
	OFF	99	1	OFF	ON		
	OFF	98	1,500	OFF	OFF		
	OFF	3	6,209	OFF	OFF		
	OFF	17	16	OFF	OFF		
	OFF	97	1,936	OFF	OFF		
	OFF	91	384	OFF	ON		
OFF	8	8	OFF	OFF			
OFF	10	10	OFF	OFF			
OFF	56	79	OFF	ON			
OFF	11	8	OFF	OFF			
OFF	92	1	OFF	ON			

b. The Director of IT should review these settings with the Tax Collector’s Office to ensure productivity has not been affected by the new Level 2 access rights

G. QDS Password Parameters Could be Improved

1. BlumShapiro reviewed password requirements and settings for QDS with the Director of IT
2. Password requirements were noted as extremely minimal
 - a. Users are required to have a password in place; there are no length or complexity requirements in place
 - b. Passwords do not expire
 - c. Users are not locked out after repeated consecutive failed login attempts

- i. Per discussion with the Director of IT, it is possible that in the future, QDS could integrate with the Town’s Windows Active Directory in order to allow synchronization with network passwords and a single, sign-on experience for QDS users (they would not need to re-enter their Town password in order to access QDS)

G. **RECOMMENDATION – Strengthen QDS Password Settings**

- 1. The Director of IT should change QDS password settings to align as closely as possible to best practices
 - a. It is noted that the QDS system may not allow for all of the specific password setting recommendations; the Town should maximize the security settings available
- 2. Best practices for password security are as follows:

Parameter:	Setting Recommendation:
Length	12 characters (or the system maximum allowed if less than 8)
Complexity	Enabled
Expiration	Every 90-180 days (the lengthier the password, the shorter the necessary recommended expiration)
Password History	4; this requires users to create a new, unique password when password change occurs
User Lockout	After 3-5 failed consecutive attempts
Lockout Duration	Indefinitely; IT Administrator must be contacted for account reset

- 3. Should QDS offer the ability to integrate with Windows Active Directory; the Town should utilize this ability so that users will be able to have a single-sign on experience with QDS; additional passwords and logins will not be necessary

IV. Recommendations Priority List

We recommend that the Town of Westport implement the above recommendations and best practices in the following order:

Recommendations:

1. Strengthen QDS Passwords
2. Implement Additional Controls and Sign-offs on the Sewer Billing Workbook
3. Designate and Train a Backup for Sewer Billing
4. Consider a Semi-Annual Billing Schedule
5. Review User Access Rights within QDS

A. Interview List

The following staff was directly involved in providing information for the Assessment, Billing, and Collections Audit Assessment. The BlumShapiro Team thanks all who participated for their time, knowledge and efforts. The individuals that participated included:

Town of Westport

<i>Westport Town Staff</i>	
• Lynn Scully, Audit Manager/Senior Accountant	• Paul Friia, Assessor
• Sheila Carey, Controller	• Harry Whiteley, Collector
• Sara Harris, Operations Director	• Michael Krysiuk, Accounting Assistant
• Bryan Thompson, WPCA Coordinator	• Dennis Corsalini, Service Assistant
• Steve Edwards, Former Public Works Director	• Jaime Krajewski, Financial Analyst
• Michele Mace, Accounting Assistant	• Eileen Zhang, Director of IT