



CITY OF MELROSE

Auditor's Office

Patrick D. Dello Russo
CFO/City Auditor

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To: Honorable Mayor Paul Brodeur & City Council
City of Melrose

From: Patrick D. Dello Russo, CFO/City Auditor
City of Melrose

Date: June 8, 2023

Re: Fiscal Year 2024 Auditor Departmental Budget (135)

In line with the Mayor's FY2024 Operating Budget Guidelines, as the CFO/City Auditor for the City of Melrose, I would like to take this time and review with you the prominent highlights of the Office of the Auditor Budget (Dept. #135). There are no new additions to the staffing level from FY2023.

1. **The Auditor Salary and Wages Category** reflects the updates to staff compensation as a result of the HRS Comp and Class Study for 3 of its 4 employees who are non-union which include the Assistant City Auditor, Finance Manager and me as CFO/City Auditor. We have one union member of staff responsible for Accounts Payable. This position is in the Association of City Hall Employee Union and the Fiscal 2024 budget reflects the CBA that was ratified during Fiscal 2023. Salaries for all 4 employees are paid out of the Auditor, salary and wage line item, inclusive of base pay, longevity and sick leave incentive.
2. **The Auditor Contractual Category** includes Outside Auditing Services contractual services provided by Powers and Sullivan, LLC CPAs and Advisors which include the annual audit, and the new Annual Comprehensive Financial Report (ACFR) provided the city. **The Professional Services** line reflects no change in cost from FY2023 and it provides funding for CliftonLarsonAllen LLP or CLA, to assist the city in year end reporting inclusive of balance sheet and year end state reporting and related reconciliation processes. In addition, it covers the cost of the Actuaries (Stone Consulting, Inc.) needed to perform the valuation work required each year to ascertain our Other Post Employee Benefits (OPEB) liability.
3. **The Auditor Other Charges Category** includes an increase of \$800 in the Dues and Membership line to reflect the Government Finance Officers Association (GFOA) membership, new to this budget. Our new Annual Comprehensive Financial Report (ACFR) is submitted each year to the GFOA for Certification and this is the associated cost. There is no change to the Education/Seminars line.