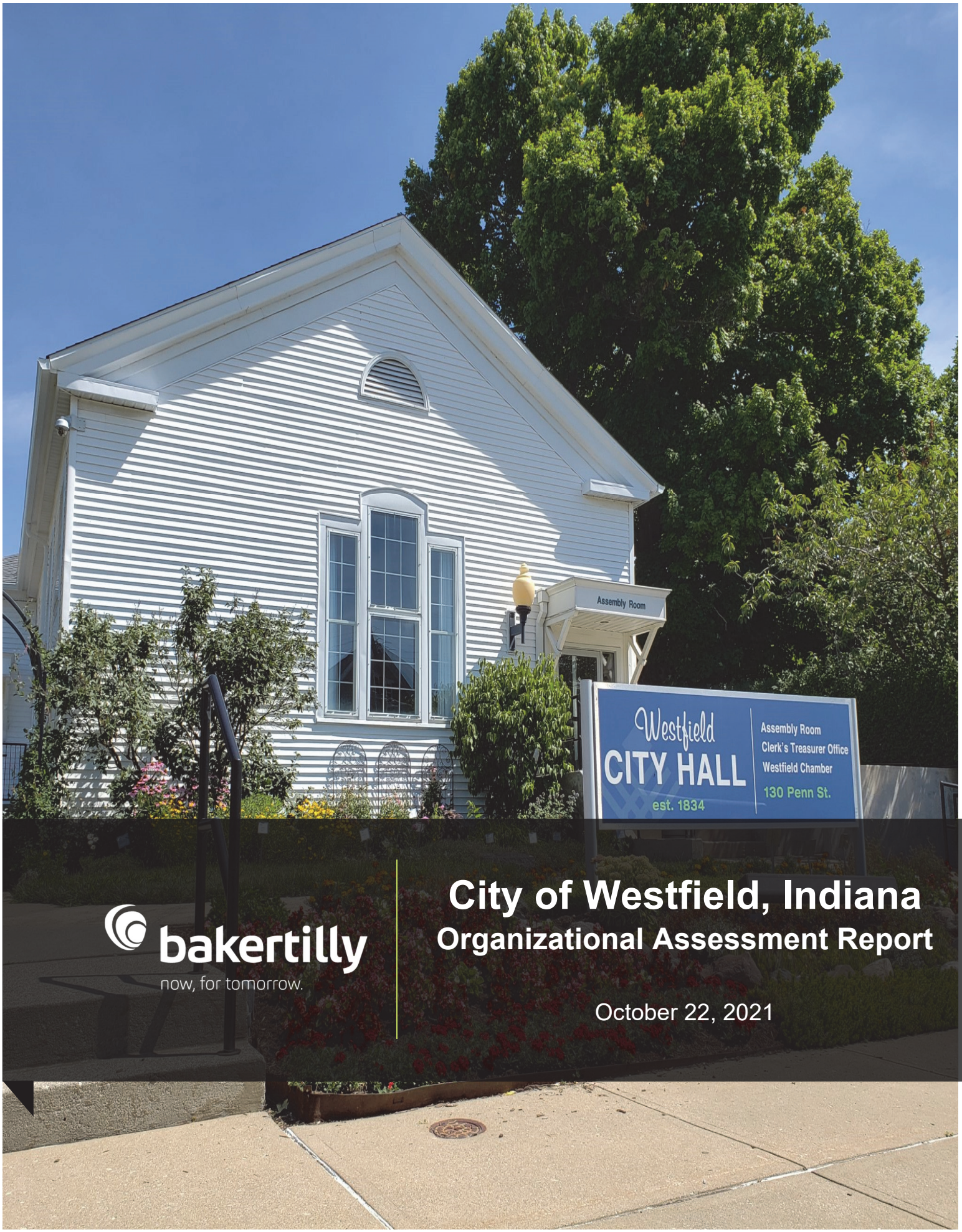

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City of Westfield, Indiana
Organizational Assessment Report

October 22, 2021

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Executive Summary

Baker Tilly US, LLC (Baker Tilly) was engaged as part of a three-firm team to participate in a wide-ranging assessment of the organization, operations and business practices of the City of Westfield (the City). This Executive Summary provides an overview of the Final Report on the project and summarizes the background and purpose of the study, lists completed project tasks, and provides series of findings and recommendations to improve the City's governance and operations.

Project Background & Scope

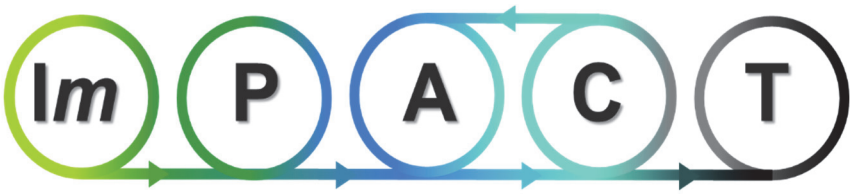
In the fall of 2020, in light of concerns related to the operation and finances of Grand Park, Mayor Andy Cook invoked his authority under Title 36 of the Indiana Code (IC 36-4-5-7) to appoint a three-member panel to "examine, without notice, the city accounts and property in the possession or custody of a city department, officer, or employee, and to report the results of their investigation." The panel, which included legal counsel, was charged with the conduct and coordination of independent assessments of certain municipal functions, the purpose of which was the identification of opportunities to strengthen organization and management, ensure effective controls, improve operational efficiency, and enhance transparency of municipal operations and governance.

Baker Tilly was assigned to focus on the evaluation of organizational management, operations and governance. All City departments and elected officials were included in the scope of the assessment.

Consulting Methodology and Approach

Baker Tilly's ***Im*PACT** methodology provides a logical, sequential structure for the planning and execution of the analysis while retaining flexibility and adaptability to each client's particular needs. The stages of our methodology are illustrated below and described fully in the main body of the report:

- **Stage 1: Initiate & mobilize**
- ***Stage 2: Probe***
- ***Stage 3: Analyze***
- ***Stage 4: Clarify***
- ***Stage 4: Transform***



Baker Tilly completed the following tasks:

- **Initiate and mobilize the project**
  - Complete preliminary project planning and coordination

  - Formally initiate the project
  - Mobilize the Baker Tilly project team
  - Finalize the project plan
- **Probe**
  - Request, collect and review background information
  - Complete interviews
  - Review and understand current business objectives, workloads, organizational and process constraints
- **Analyze**
  - Conduct comparative staffing analysis
  - Analyze and assess the efficiency and effectiveness of current business processes and practices
  - Identify high-priority improvement opportunities
- **Clarify**
  - Prepare and review a draft report of findings and recommendations
  - Complete additional analysis as necessary based on feedback received
  - Calibrate findings with other appointees (BKD CPA's & Advisors and Taft, Stettinius & Hollister, LLP.)
  - Prepare and deliver the final report

Organization and Staffing

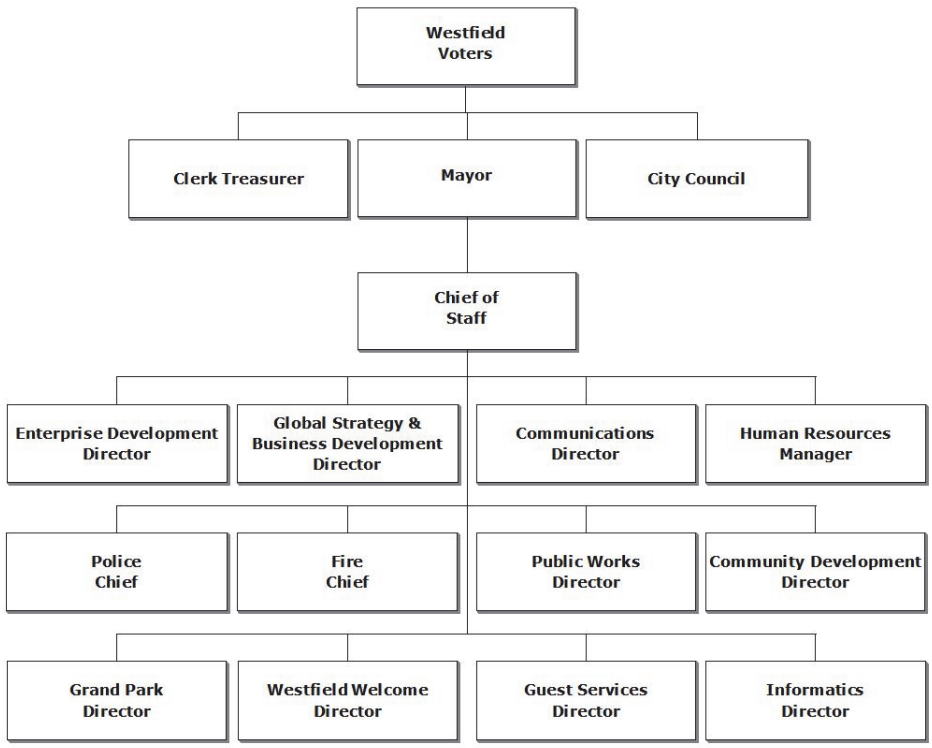
As a part of the organizational assessment, the Baker Tilly team developed a set of comparative staffing benchmarks for comparable programs and/or departments. It is important to understand that the data presented in this section provides averages from similar organizations performing similar services with similar being the key word. The application of this data incorporates the professional experience and judgment of the consultant team in both the interpretation of the benchmark data and its applicability to the service being benchmarked. Users of this information should do so with caution, recognizing that important variables that drive service demand and staffing levels may not be fully recognized.

The list of comparison cities included in the analysis mirrors the benchmark organizations used for the most recent compensation survey completed for the City by the Archer Company in the summer of 2019. Those comparison cities are:

- Carmel, IN
- Fishers, IN
- Dublin, OH
- Mason, OH
- Westlake, OH
- Naperville, IL
- Maple Grove, MN
- Woodbury, MN
- Franklin, TN
- Germantown, TN

As illustrated below, the City of Westfield is organized under a Mayoral form of government, with a total of 12 municipal departments reporting through the Chief of Staff to the Mayor in his role as the City's Chief Executive Officer. The Mayor's duties include the enforcement of city ordinances and state laws, approve or veto ordinances passed by the City Council, appoint and supervise city employees as provided in state law, and others. (IC 36-4-5)

City of Westfield, Indiana Organizational Structure



The City's seven-member Council serves as the legislative branch of government, responsible for the enacting of local ordinances and for appropriation of the funds necessary for the efficient and effective operation of the City government. (IC 36-4-6)

The Clerk Treasurer is elected at large to serve as the City's chief fiscal officer, the clerk of the City Council, and the custodian of the City's official records, among other duties specified in statute. (IC-36-4-10)

As of December, 2020, the total authorized strength (headcount) of the City of Westfield was 224 positions. This headcount had increased to 229 positions by May of 2021.

The table below summarizes Baker Tilly's conclusions regarding the sufficiency of current authorized staffing levels in the City of Westfield, by functional area. While staffing levels across the board are lean, none appear to be significantly under-staffed when considering their particular scope of services, the reliance on contracted services, and the evaluations provided by interview participants of the staffing levels in their respective areas. Similarly, none of the functional areas assessed appear to be dramatically over-staffed and all staffing levels are expected to grow in response to the development activity currently underway and expected in coming years.

Department	Current Staffing
Administration	SLIGHTLY LEAN
Clerk/Treasurer	SLIGHTLY LEAN
Communications	ADEQUATE
Community Development	ADEQUATE
Fire	ADEQUATE
Human Resources	SLIGHTLY LEAN
Informatics	ADEQUATE
Police	ADEQUATE
Public Works	ADEQUATE
Parks & Recreation	UNDETERMINED

Analytical Framework

Throughout the assessment process, Baker Tilly consulted best practices published by the Government Finance Officers Association (GFOA), along with its *Financial Foundations for Thriving Communities*[1] publication. The Financial Foundations Framework included in this publication was developed in collaboration with the National Civic League, academicians at the University of Southern California and the University of San Francisco, and local government practitioners and includes six leadership strategies and eight institutional design principals, as follows:

- **Leadership Strategies**
  - ***Promote collaboration***. "Shared vision provides the basis for collaboration"
  - ***Balance long-term goals with short-term needs***. "Advocate for both the big picture and day-to-day needs."
  - Create ***open lines of communication***. "Communication is key."
  - Cultivate ***trustworthy relationships***. "Trust is everything."
  - ***Engage key stakeholders***. "Let people voice their concerns."
  - ***Maintain oversight***. "Reinforce cooperation and don't allow anyone to 'cheat' the system."
- **Institutional Design Principles**
  - ***Collective choice arrangements***. "Give citizens a seat at the table."
  - ***Networked enterprises***. "Share services across local governments to save costs."
  - ***Well-defined boundaries***. "Create and share expectations about how decisions get made, who makes them, and when."
  - ***Monitoring***. "Hold people accountable."

[1] Kavanagh, Shayne C., and Reitano, Vincent. *Financial Foundations for Thriving Communities.* Government Finance Officers Association of the United States and Canada, 2019.

- ***Sanctions and rewards***. "Incentives can encourage both good and bad behaviors."
- ***Proportional equivalence between benefits and costs***. "People must get what they pay for and pay for what they get."
- ***Conflict resolution mechanisms***. "Prevent destructive conflict. Promote constructive debate."
- ***Recognition of local rights***. "Develop policies and practices to protect local choices and guard against threats like unfunded mandates."

The framework organizes these leadership strategies and design principles within five inter-dependent "pillars," each of which have relevance to the City. These are:

– **Pillar #1 – Establish a long-term vision**
Give people a reason to cooperate.

Establish Vision

- Leadership Strategy 1: *Promote Collaboration*
- Leadership Strategy 2: *Balance Long-Term Thinking with Short-Term Needs*

– **Pillar #2 – Build trust and open communication**
Create conditions to encourage cooperation.

Build Trust

- Leadership Strategy 3: *Establish Open Lines of Communication*
- Leadership Strategy 4: *Cultivate Trustworthy Reputations*

– **Pillar #3 – Use collective decision-making**
Develop forums for participation.

Collective Decisions

- Leadership Strategy 5: *Engage Key Stakeholders*
- Institutional Design Principle 1: *Collective Decision Making*
- Institutional Design Principle 2: *Networked Enterprises*

– **Pillar #4 – Create clear rules**
Reinforce constructive behavior.

Clear Rules

- Institutional Design Principle 3: *Well-Defined Boundaries*
- Institutional Design Principle 4: *Monitoring*
- Leadership Strategy 6: *Maintain Oversight*
- Institutional Design Principle 5: *Sanctions and Rewards*

– **Pillar #5 – Treat everyone fairly**
Promote and protect mutual trust and respect.

Fair Treatment

- Institutional Design Principle 6: *Proportional Equivalence Between Benefits and Costs*
- Institutional Design Principle 7: *Conflict Resolution Mechanisms*
- Institutional Design Principle 8: *Recognition of Local Rights*

Findings & Recommendations

A total of 13 findings and 15 recommendations are organized by topical areas, as follows:

Municipal Governance

- **Findings**
  - Westfield Department Directors and operational managers are knowledgeable and competent in their respective fields.
  - Dysfunctional working relationships between and among the Mayor, Clerk Treasurer and City Council represent a significant impediment to organizational success.
  - A formally-adopted Code of Conduct and Ethics for the City's elected and appointed officials is not in place.
  - The Grand Park Sports Campus is at the epicenter of the contention between the Administration and City Council.
  - The City lacks a disciplined, transparent and inclusive organizational strategic planning process.
  - Opportunities to improve financial transparency exist.
- **Recommendations**
  - Establish, respect and observe a businesslike organizational culture characterized by mutual respect between the Mayor (and his immediate staff), the Clerk Treasurer and the Common Council.
  - Develop and implement a municipal code of conduct and ethics for elected officials, board and commission members and senior city.
  - Clearly articulate the City's strategic intent for the Grand Park Sports Campus as an economic development engine.
  - Undertake a comprehensive, inclusive strategic planning process for the municipal organization.
  - Commit to attain GFOA recognition for both the Westfield Annual Budget document and Annual Financial Report.

Business Processes and Internal Control

- **Findings**
  - The City generally lacks documented internal controls.
  - The rapid pace of growth is straining the City's administrative processes.
  - Purchasing and contract administration processes are poorly documented and ad-hoc.
- **Recommendations**
  - Adhere to the internal control framework published by the Indiana State Board of Accounts to improve operations, compliance and reporting.

- Establish an internal audit function.
- Create an authority and responsibility matrix to define roles and responsibilities over the entire procure-to-pay business process and document authorities and procedures in writing.
- Establish and enforce rigorous controls over purchasing cards ("P-Cards").
- Continue and complete the implementation of DocuSign electronic signature application.
- Ensure that proper supporting documentation is submitted with all payment requests.
- Voluntarily strengthen nepotism rules to ensure disclosure, transparency, sensitivity and public confidence.

Organizational Effectiveness

– **Findings**

- Existing staffing levels are comparatively lean across the board.
- The City's organizational model is highly decentralized.
- The City's financial management team is fractured and under-resourced.
- The City's long-range capital improvement planning program can be strengthened.
- Information technology governance and decision-making is fragmented and contentious.

– **Recommendations**

- Strongly consider adoption of second class city status under the Indiana Code.
- Implement a comprehensive capital improvement planning process and prepare a thorough Capital Improvement Plan (CIP) for publication.
- Develop and adopted a collaborative information technology and data governance process and invest in data analytics.
- Utilize a structured methodology for the selection of technology products and services.

Subsequent Events

– Our primary work concluded in mid-August 2021. Closely aligning with the finalization of our report additional legal action was filed between the Mayor's office and Clerk Treasurer. Allegations of unauthorized spyware have been made and refuted. Our report does not cover this proceeding.

– Additionally, subsequent to the completion of our primary field work, Baker Tilly was advised that the Clerk Treasurer may have charged certain legal fees relating to disputes with the Mayor to a city department other than her own without conferring with or notifying the Department Director of the allocation of these costs. Baker Tilly has

not reviewed this matter and has not addressed it in our findings nor our recommendations. Nevertheless, if true, best practice and professional courtesy would suggest that before such a transaction is processed the department accountable for the management of the funds appropriated should be consulted.

1. Background, Scope & Methodology

Baker Tilly US, LLC (Baker Tilly) was engaged as part of a three-firm team to participate in a wide-ranging assessment of the organization, operations and business practices of the City of Westfield (the City). This document includes an overview of the background and purpose of the study, provides a comparative analysis of departmental staffing levels and presents a series of specific findings and recommendations to improve the City's governance and operations.

Project Background & Scope

The City of Westfield, Indiana is a rapidly growing community of over 45,000 residents located in western Hamilton County approximately 20 miles north of downtown Indianapolis. The City has been recognized by Family Circle Magazine as one of America's "Top Ten Places to Raise a Family," and is known for its quality schools, thriving businesses, quality neighborhoods, and top-rated parks, trails and recreational amenities. With the opening of the Grand Park sports complex, Westfield has emerged as a nationally- acclaimed sports destination, tournament site, and home of the Indianapolis Colts training camp.

In the fall of 2020, in light of concerns related to the operation and finances of Grand Park, Mayor Andy Cook invoked his authority under Title 36 of the Indiana Code (IC 36-4-5-7) to appoint a three-member panel to "examine, without notice, the city accounts and property in the possession or custody of a city department, officer, or employee, and to report the results of their investigation." The panel, which included legal counsel, was charged with the conduct and coordination of independent assessments of certain municipal functions, the purpose of which was the identification of opportunities to strengthen organization and management, ensure effective controls, improve operational efficiency, and enhance transparency of municipal operations and governance.

Baker Tilly's role in the project was focused on the evaluation of organizational management, operations and governance. All City departments and elected officials were included in the scope of the assessment.

Consulting Methodology

Baker Tilly applies a standard methodology to structure our consulting engagements and to guide our project teams throughout the process. Called **I*m*PACT**, the methodology provides a logical, sequential structure for the planning and execution of the analysis while retaining flexibility and adaptability to each client's particular needs. The stages of our methodology are as follows:

- **Stage 1: Initiate and mobilize**, includes the tasks necessary to solidify mutual understanding of the assessment scope, objectives, deliverables, and timing as well as ensuring that appropriate client and consultant resources are available and well-coordinated.
- ***Stage 2: Probe*** is the primary data collection phase of the methodology and allows the consulting team to discover and understand the current state of the organization or function under review including structure, staffing levels, business processes and practice, performance management, and other important operational variables.
- ***Stage 3: Analyze***, in this stage the project team develops and critically analyzes potential improvements to organizational structure, business processes, human capital, and technology. Specific analytical techniques, methods, and level of detail can vary, based on the understanding developed in the Probe stage.
- ***Stage 4: Clarify*** is the reporting stage of the methodology, including the development, review and delivery of a report of findings and recommendations and the presentation of results to the client organization.
- ***Stage 4: Transform*** follows the acceptance of the assessment report, is optional to the client organization and is outside of the current scope of the Westfield engagement. Here, the center of gravity of the consulting process shifts away from Baker Tilly and towards City leadership and staff. As requested, the Baker Tilly team can be available to support the City's implementation of the recommended changes, transferring knowledge and understanding, provide guidance in the transition from the current state to the desired future state and independently monitor and report on progress.

Tasks Completed

To help the City achieve its efficiency improvement objectives, Baker Tilly completed the following tasks:

- **Initiate and mobilize the project**
  - Complete preliminary project planning and coordination
  - Formally initiate the project
  - Mobilize the Baker Tilly project team
  - Finalize the project plan
- **Probe**
  - Request, collect and review background information
  - Complete interviews
  - Review and understand current business objectives, workloads, organizational and process constraints
- **Analyze**
  - Conduct comparative staffing analysis
  - Analyze and assess the efficiency and effectiveness of current business processes and practices
  - Identify high-priority improvement opportunities
- **Clarify**
  - Prepare and review a draft report of findings and recommendations
  - Complete additional analysis as necessary based on feedback received

  - Calibrate findings with other appointees (BKD CPA's & Advisors and Taft, Stettinius & Hollister, LLP.
  - Prepare and deliver the final report

- **Transform (out of scope)**

Interviews Conducted

Throughout the course of the project, Baker Tilly consultants conducted multiple interviews and follow-up conversations with elected officials, senior members of the city, members of the Board of Public Works and Safety, Redevelopment Commission and others as listed below.

- **Elected Officials**
  - Mayor Andy Cook
  - Clerk Treasurer Cindy Gossard*
  - City Council Member Joe Edwards
  - City Council Member Scott Frei
  - City Council Member Jake Gilbert
  - City Council Member Mike Johns
  - City Council Member Troy Patton
  - City Council Member Cindy Spoljaric
  - City Council Member Scott Willis

- **City Staff**
  - Todd Burtron, Chief of Staff
  - John Rogers, Director of Enterprise Development Director
  - Jeremy Lollar, Director of Public Works
  - Johnathon Nail, City Engineer
  - Christopher McConnell, Parks & Recreation Supervisor
  - Kevin Todd, Director of Community Development
  - T.J. Wertenberger, Building Commissioner
  - Pamela Howard, Senior Planner
  - Vicki Duncan Gardner, Director of Communications
  - Joel Rush, Chief of Police
  - Scott Jordan, Assistant Chief of Police
  - Marcus Reed, Fire Chief
  - Russ Shoaf, Deputy Chief of Operations
  - Rob Gaylor, Deputy Chief of Business Operations
  - William Knox, Grand Park Director
  - Jessi Stas Grand Park Facility Administration Manager
  - Matthew Trnian, Grand Park Operations Manager
  - Angie Frazier, Director of Westfield Welcome
  - Kristen Sparks, Director of Guest Services Director
  - Christopher Larsen, Director of Informatics
  - Kimberly Stakelbeck, Human Resources Manager

- **Board of Public Works and Safety**
  - Jim Ake, Board of Public Works & Safety
  - Randy Graham, Board of Public Works & Safety

- **Redevelopment Commission**
  - Joe Plankis, President
  - Doug Holtz, Vice President
  - Jill Doyle, Secretary
  - Bob Beaudry
  - Melissa Risk

- **Other**
  - Tammy Havard, CFO, Zionsville, IN (Former Financial Strategist, City of Westfield)

*Initial communication was directly with the Clerk-Treasurer. Subsequent follow-up communication was handled by the Clerk-Treasurer's attorney.

2. Organization & Staffing

As a part of the organizational assessment, Baker Tilly developed a set of comparative staffing benchmarks for comparable programs and/or departments. It is important to understand that the data presented in this section provides averages from similar organizations performing similar services with similar being the key word. The application of this data incorporates the professional experience and judgment of the consultant team in both the interpretation of the benchmark data and its applicability to the service being benchmarked. Users of this information should do so with caution, recognizing that important variables that drive service demand and staffing levels may not be fully recognized. Therefore, these data points should be used only as generalized indicators of comparative staffing and to serve as a starting point for more detailed analysis before drawing conclusions regarding what changes in staffing levels or service delivery are warranted.

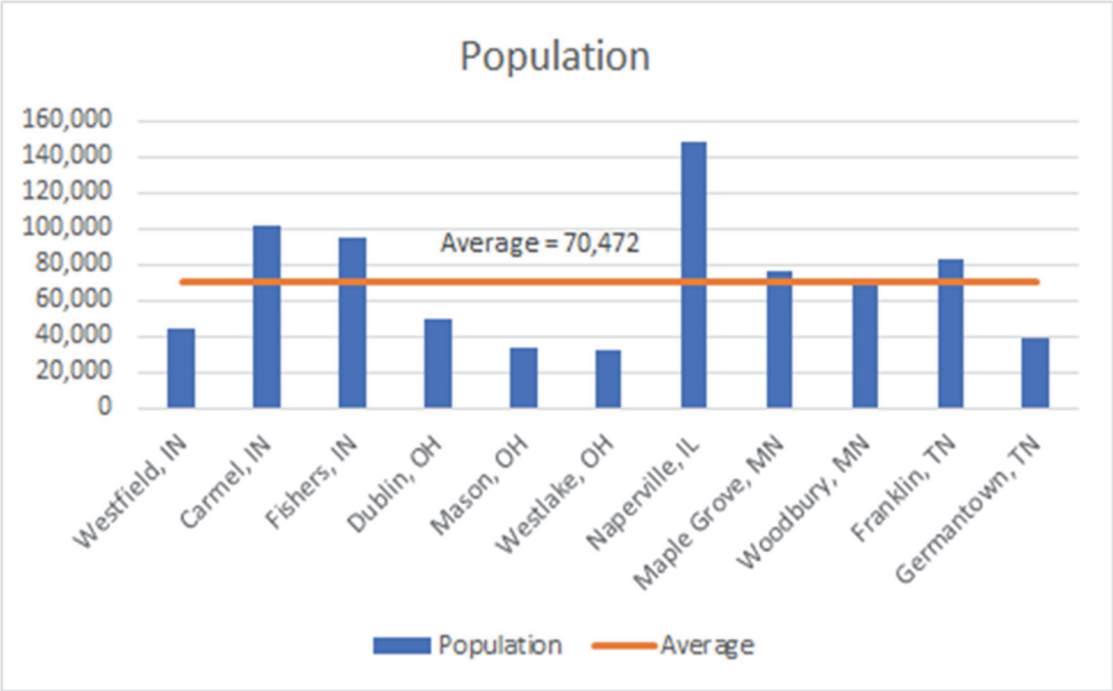
The list of comparison cities included in this analysis mirrors the benchmark organizations used for the most recent compensation survey completed for the City by the Archer Company in the summer of 2019. Those comparison cities are:

- Carmel, IN
- Fishers, IN
- Dublin, OH
- Mason, OH
- Westlake, OH
- Naperville, IL
- Maple Grove, MN
- Woodbury, MN
- Franklin, TN
- Germantown, TN

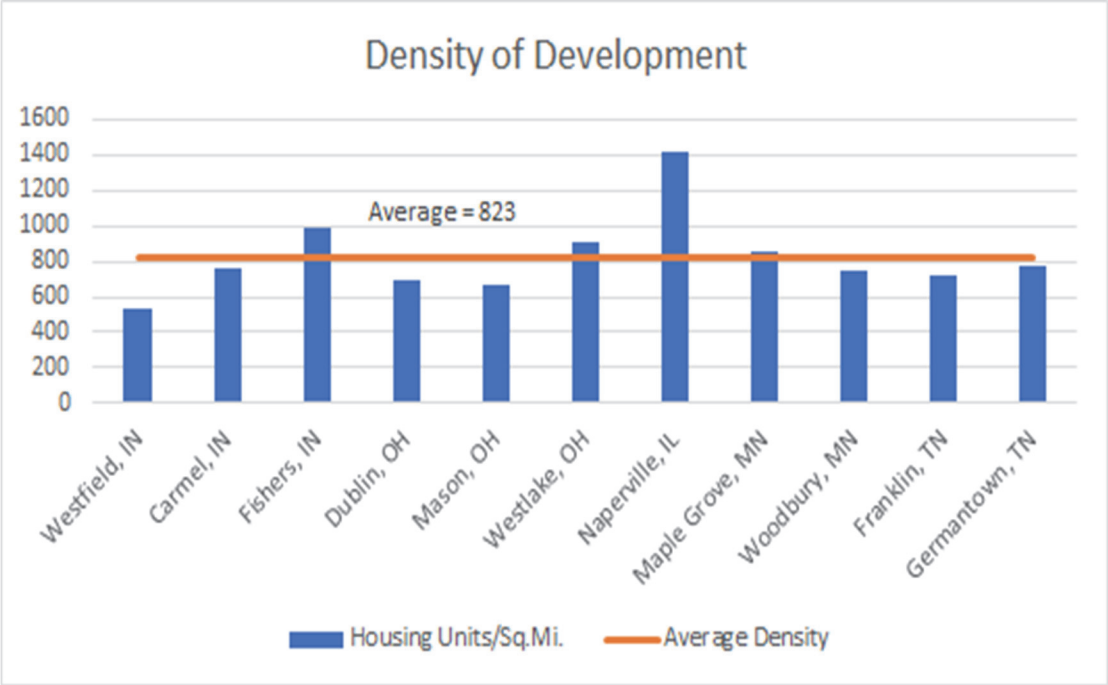
The comparison cities range in population from approximately 32,032 (Westlake, Ohio) to 148,449 (Naperville, Illinois) based on U.S. Census Bureau American Community Survey 2019 data, the most current at the time of our data collection.

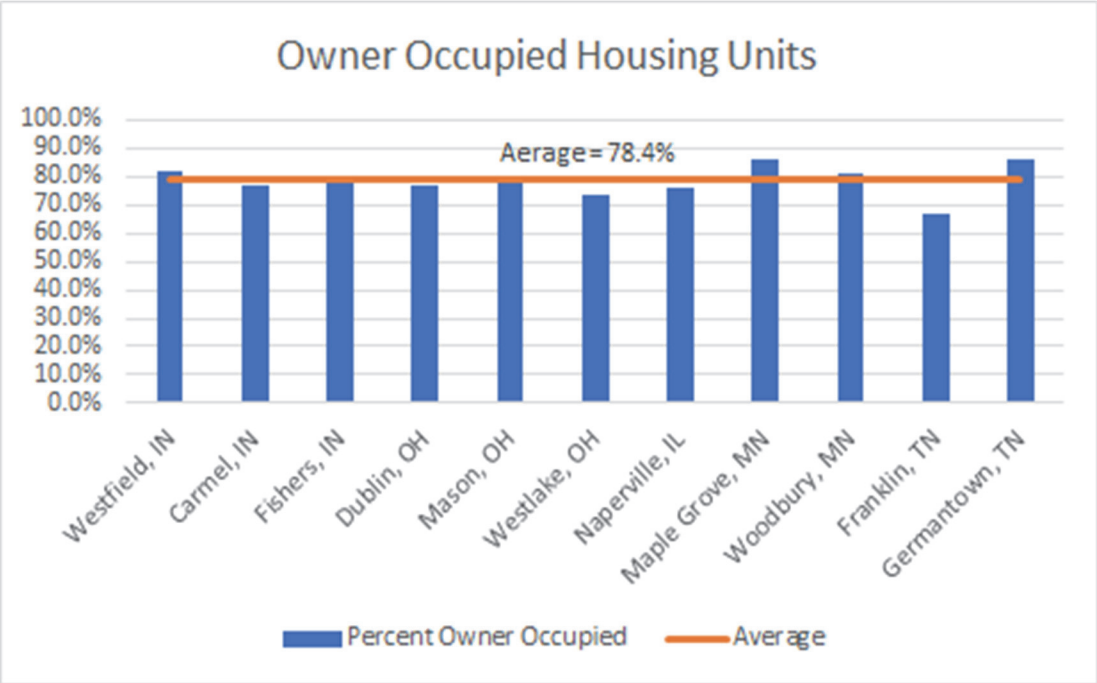
Comparison Community Snapshot

- ***Overall Population***: As shown in the chart below, three of the comparison cities, Germantown, Mason, and Westlake have population less than Westfield while seven cities, Dublin, Woodbury, Maple Grove, Franklin, Fishers, Carmel, and Naperville have populations greater. The average population of these cities was 70,472, with the median (middle) population being slightly higher, at 74,725.



– ***Density of Development***: Westfield density of 528 housing units per square mile is less than the 823 housing units per square mile average for the comparison cities.





– ***Owner Occupied Housing Units:*** Westfield's 81.3% of owner-occupied housing units was somewhat lower than two of the comparison cities, Maple Grove and Germantown, and higher than the 78.4% average owner-occupied housing units for the survey cities overall.

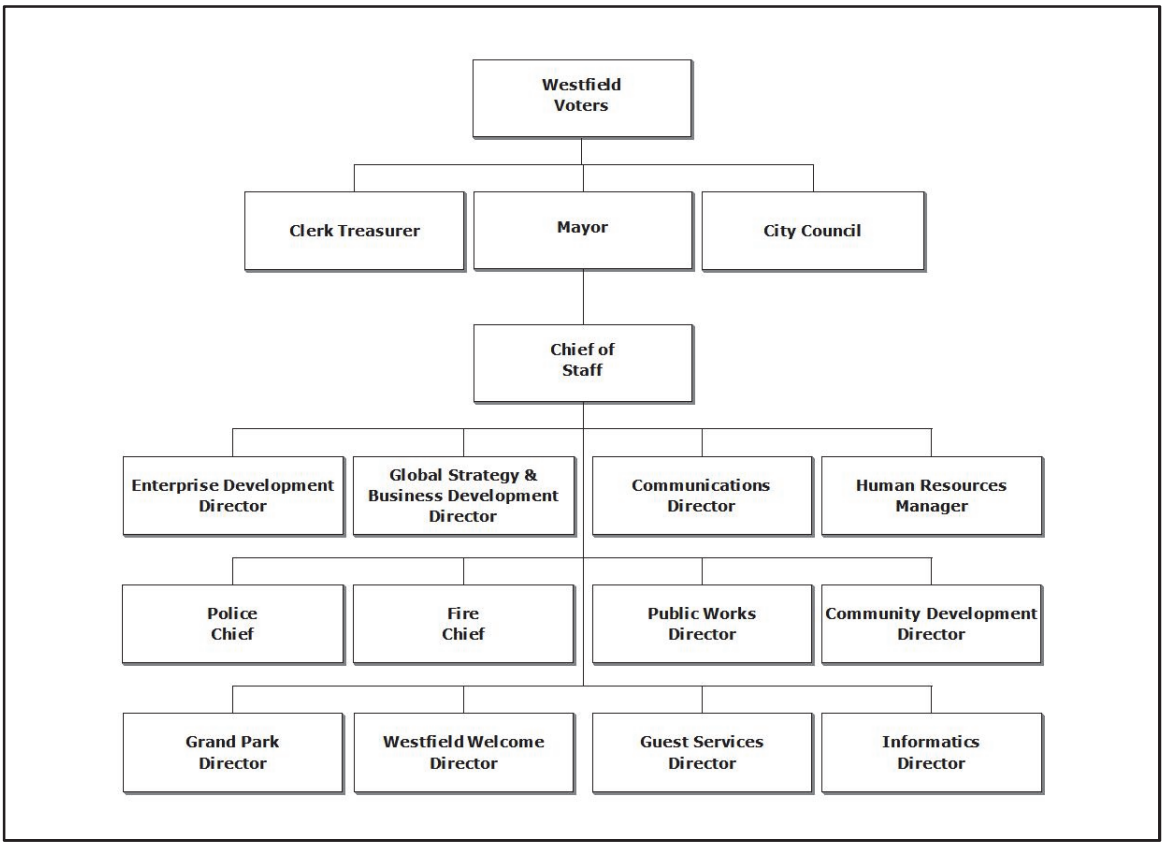
Organizational Staffing Analysis by Function

The following sub sections show the organizational structure of the City and its component departments, along with the results of the comparative staffing survey.

City of Westfield Overall

As illustrated at the top of the following page, the City is organized under a strong Mayor form of government, with a total of 12 municipal departments reporting through the Chief of Staff to the Mayor in his role as the City's Chief Executive Officer. The executive authority of the Mayor is exercised through the Board of Works and the city department directors he/she appoints. (IC 36-4-9) The Mayor's duties include the enforcement of city ordinances and state laws, approve or veto ordinances passed by the City Council, appoint and supervise city employees as provided in state law, and others. (IC 36-4-5)

City of Westfield, Indiana Organizational Structure



The City's seven-member City Council is comprised of two members elected at large and the remaining five members elected from geographic districts. The Council serves as the legislative branch of government, responsible for the enacting of local ordinances and for appropriation of the funds necessary for the efficient and effective operation of the City government. (IC 36-4-6)

The Clerk Treasurer is elected at large to serve as the City's chief fiscal officer, the clerk of the City Council, and the custodian of the City's official records, among other duties specified in statute. (IC-36-4-10)

As of December, 2020, the total authorized strength (headcount) of the City organization was 224 positions. This headcount had increased to 229 positions by May of 2021.

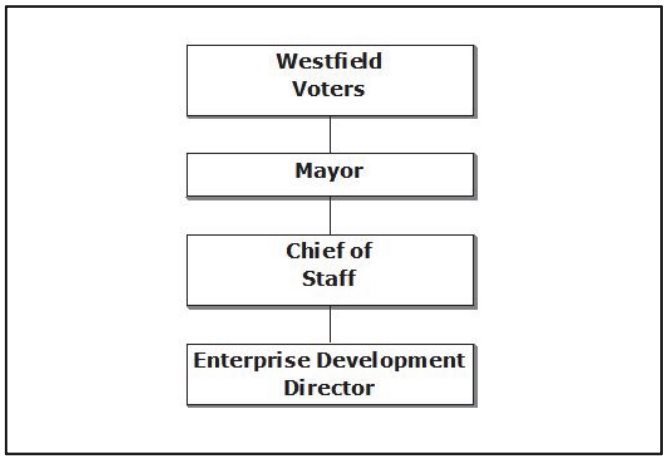
Among the director-level staff of the City, managerial spans of control – the number of directly reporting subordinates – ranges from a high of 12 for the Chief of Staff, to a low of one in the Clerk Treasurer's Office, Police Department and Human Resources. On average, the span of control for the City's department director-level positions is just under four direct reports.

Administration

As the organization chart shows, staffing in this department consists of 3.0 full-time equivalents (FTEs) which include:

- Mayor
- Chief of Staff
- Enterprise Development Director

Administration Organization



Comparative data show that Westfield's Administration Department is staffed at 0.7 FTEs per 10,000 Population which is close to the 0.9 FTEs per 10,000 Population average of the comparison cities. This population-based comparison is shown below.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**3.0**	**0.7**
Carmel, IN	101,068	7.0	0.7
Fishers, IN	95,310	5.0	0.5
Dublin, OH	49,037	9.0	1.8
Mason, OH	33,870	12.0	3.5
Westlake, OH	32,032	5.0	1.6
Naperville, IL	148,449	8.0	0.5
Maple Grove, MN	76,622	3.5	0.5
Woodbury, MN	72,828	5.8	0.8
Franklin, TN	83,097	9.0	1.1
Germantown, TN	39,225	5.0	1.3
Average	73,154	6.9	0.9
Median	74,725	6.4	0.9
Westfield staffing at Average	43,649	4.1	0.9
Westfield staffing at Median	43,649	3.7	0.9

The City's ratio of 74.7 City FTEs served per Administrative position is 6.6 FTE positions higher than the average for the comparison group and 8.7 FTE higher at the median, as shown below.

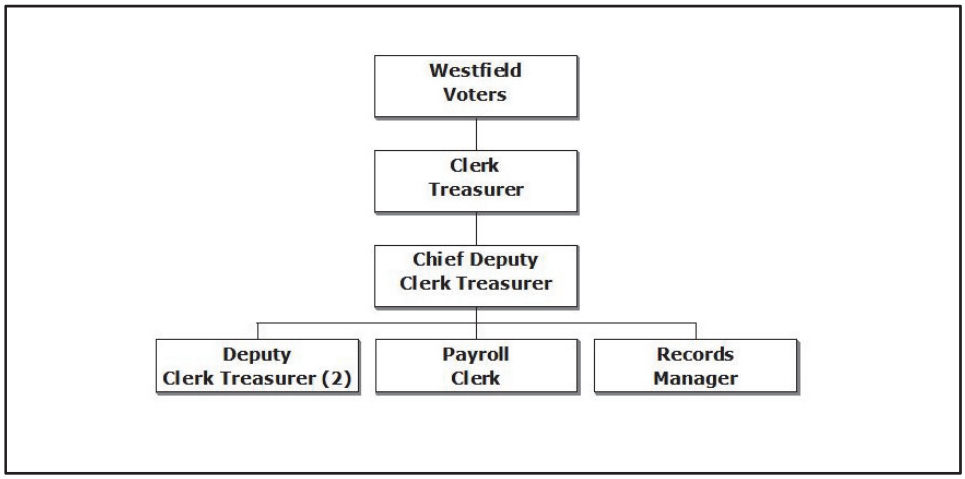
City	Total City F.T.E.s	Administration F.T.E.s	City F.T.E.s / Admin F.T.E.
Westfield, IN	**224.0**	**3.0**	**74.7**
Carmel, IN	652.0	7.0	93.1
Fishers, IN	474.0	5.0	94.8
Dublin, OH	416.0	9.0	46.2
Mason, OH	235.0	12.0	19.6
Westlake, OH	268.0	5.0	53.6
Naperville, IL	947.0	8.0	118.4
Maple Grove, MN	268.8	3.5	76.8
Woodbury, MN	284.5	5.8	48.8
Franklin, TN	748.0	9.0	83.1
Germantown, TN	430.5	5.0	86.1
Average	472.4	6.9	68.1
Median	423.3	6.4	66.0
Westfield staffing at Average	224.00	3.3	68.1
Westfield staffing at Median	224.00	3.4	66.0

These two measures together suggest that Westfield is operating with somewhat fewer administrative staff at the top echelon of the organization than that observed in the comparison agencies.

Clerk Treasurer

Staff in this department consists of 6.0 full-time equivalent positions (FTEs), as shown in the organization chart, including:

Clerk Treasurer Organization



- Clerk Treasurer
- Chief Deputy Clerk Treasurer
- Two Deputy Clerk Treasurers (Financial Analyst and Accounting Specialist)
- Records Manager
- Payroll Clerk

The Clerk Treasurer's office is staffed at 1.4 FTEs per 10,000 population which is 0.5 FTE lower than the average and median, respectively of the comparison cities. If the Clerk Treasurer's office was staffed at the average FTE per 10,000 population in the surveyed cities, staffing would increase to a total of 8 full time equivalent staff, or 8.2 FTE if staffing were at the median FTE/10,000 population as shown below.

City	Population	F.T.E.s	F.T.E.s/10,000 Population
Westfield, IN	**43,649**	**6.0**	**1.4**
Carmel, IN	101,068	9.0	0.9
Fishers, IN	95,310	13.0	1.4
Dublin, OH	49,037	15.0	3.1
Mason, OH	33,870	11.0	3.2
Westlake, OH	32,032	8.0	2.5
Naperville, IL	148,449	23.0	1.5
Maple Grove, MN	76,622	14.8	1.9
Woodbury, MN	72,828	8.5	1.2
Franklin, TN	83,097	15.0	1.8
Germantown, TN	39,225	24.0	6.1
Average	73,154	14.1	1.9
Median	74,725	13.9	1.9
Westfield staffing at Average	43,649	8.4	1.9
Westfield staffing at Median	43,649	8.1	1.9

In terms of the ratio of Clerk Treasurer positions to the number of city supported, the Clerk Treasurer's office supports a somewhat higher number of municipal personnel per full time staff member, as illustrated on the following page.

This analysis indicates that the Westfield Clerk Treasurer supports 37.3 city personnel per member of the Clerk Treasurer's office staff, compared to 33.4 city staff per FTE Clerk Treasurer (or equivalent) staff member at the survey average, or 30.4 city staff per FTE Clerk Treasurer staff member at the median. These measures suggest that the Clerk Treasurer's office current staffing is between 0.7 and 1.4 FTE positions below the estimated staffing level needed when the overall staffing of the organization is used as the basis of comparison.

City	Total City F.T.E.s	Clerk Treasurer F.T.E.s	City F.T.E.s / Clerk F.T.E.
Westfield, IN	**224.0**	**6.0**	**37.3**
Carmel, IN	652.0	9.0	72.4
Fishers, IN	474.0	13.0	36.5
Dublin, OH	416.0	15.0	27.7
Mason, OH	235.0	11.0	21.4
Westlake, OH	268.0	8.0	33.5
Naperville, IL	947.0	23.0	41.2
Maple Grove, MN	268.8	14.8	18.2
Woodbury, MN	284.5	8.5	33.5
Franklin, TN	748.0	15.0	49.9
Germantown, TN	430.5	24.0	17.9
Average	472.4	14.1	33.4
Median	423.3	13.9	30.4
Westfield staffing at Average	224.0	6.7	33.4
Westfield staffing at Median	224.0	7.4	30.4

Together, these staffing ratios suggest that the Clerk Treasurer's Office may be under-staffed in the range of 1 to 2 FTE positions. However, when compared to the staffing ratios calculated for the two Indiana cities (Fishers and Carmel) in the survey it appears that Westfield's allocation of staff to the Clerk Treasurer function is comparable to high when viewed as ratios of staff to population or city employees served.

Note, that the City's Guest Services Department (see below), reporting directly to the Mayor, is responsible for certain fiscal functions, including the billing of trash and storm water fees as well as the invoicing of building, sign and other development related permit fees and charges.

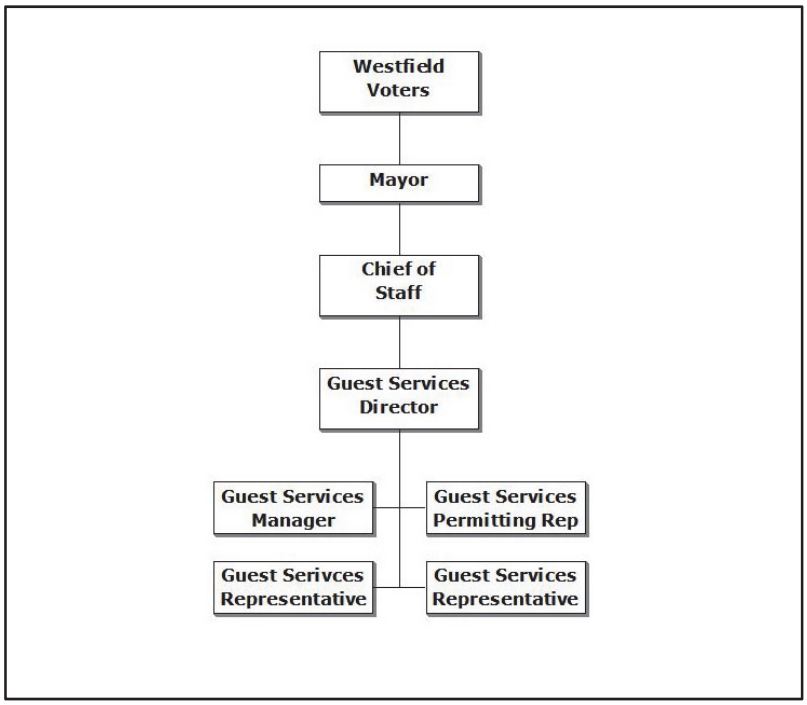
Guest Services

When researching staffing levels of functions comparable to Westfield's Guest Services Department in the comparison cites, the most comparable function noted was the utility billing/customer service function, typically located within the finance organization. However, Westfield is no longer responsible for utility billing and, as such, were not included for comparison purposes.

As shown in the organizational chart below, Guest Services includes a total of five FTE positions, including:

- Guest Services Director
- Guest Services Manager
- Guest Services Permitting Representative
- Guest Services Representative (2)

Guest Services Organization



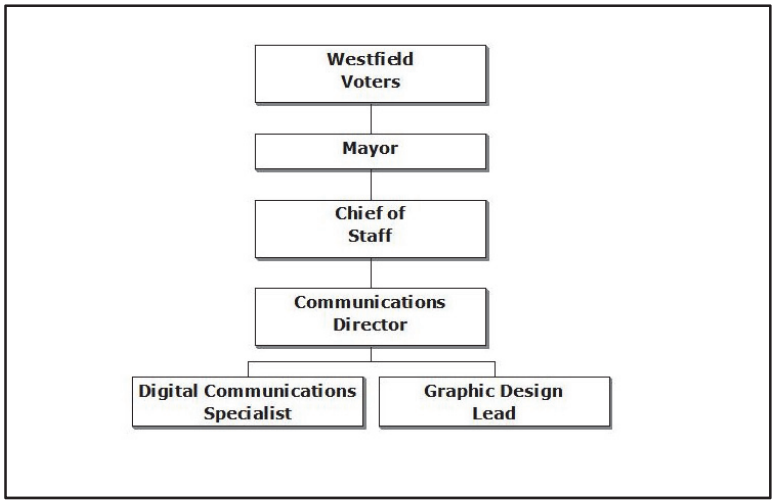
When evaluating the total staffing of the finance-related functions of the City of Westfield, including the staff allocated to Guest Services, the addition of these five personnel off-sets the shortages noted in the Clerk Treasurer's office analysis above.

Communications

Staff in this department consists of 3.0 full-time equivalent positions which include:

- Director of Communications
- Digital Communications Specialist
- Graphic Design Lead

Communications Organization



Communications is staffed at 0.7 FTEs per 10,000 Population which is incrementally higher than the 0.5 average and median of the comparison cities.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**3.0**	**0.7**
Carmel, IN	101,068	7.0	0.7
Fishers, IN	95,310	4.0	0.4
Dublin, OH	49,037	8.0	1.6
Mason, OH	33,870	0.0	0.0
Westlake, OH	32,032	1.0	0.3
Naperville, IL	148,449	6.6	0.4
Maple Grove, MN	76,622	1.0	0.1
Woodbury, MN	72,828	3.0	0.4
Franklin, TN	83,097	4.0	0.5
Germantown, TN	39,225	2.0	0.5
Average	73,154	3.7	0.5
Median	74,725	3.5	0.5
Westfield staffing at Average	43,649	2.2	0.5
Westfield staffing at Median	43,649	2.0	0.5

However, the 3.0 FTEs support a workforce of 224 staff in 12 city departments, for a ratio of 74.7 city staff supported per Communications FTE, as compared to 120-129 FTE supported at the average and the median of the survey result, respectively.

City	Total City F.T.E.s	F.T.E.s	City F.T.E.s / Communications F.T.E.
Westfield, IN	**224.0**	**3.0**	**74.7**
Carmel, IN	652.0	7.0	93.1
Fishers, IN	474.0	4.0	118.5
Dublin, OH	416.0	8.0	52.0
Mason, OH	235.0	0.0	-
Westlake, OH	268.0	1.0	268.0
Naperville, IL	947.0	6.6	142.8
Maple Grove, MN	268.8	1.0	268.8
Woodbury, MN	284.5	3.0	94.8
Franklin, TN	748.0	4.0	187.0
Germantown, TN	430.5	2.0	215.3
Average	472.4	3.7	129.0
Median	423.3	3.5	120.9
Westfield staffing at Average	224.00	1.7	129.0
Westfield staffing at Median	224.00	1.9	120.9

The above two comparisons suggest that Westfield's Communication staff is approximately one FTE high compared to the peer average. However, it is important to note that the role, complexity and sophistication of the comparison communications program support requirements can vary significantly from city to city.

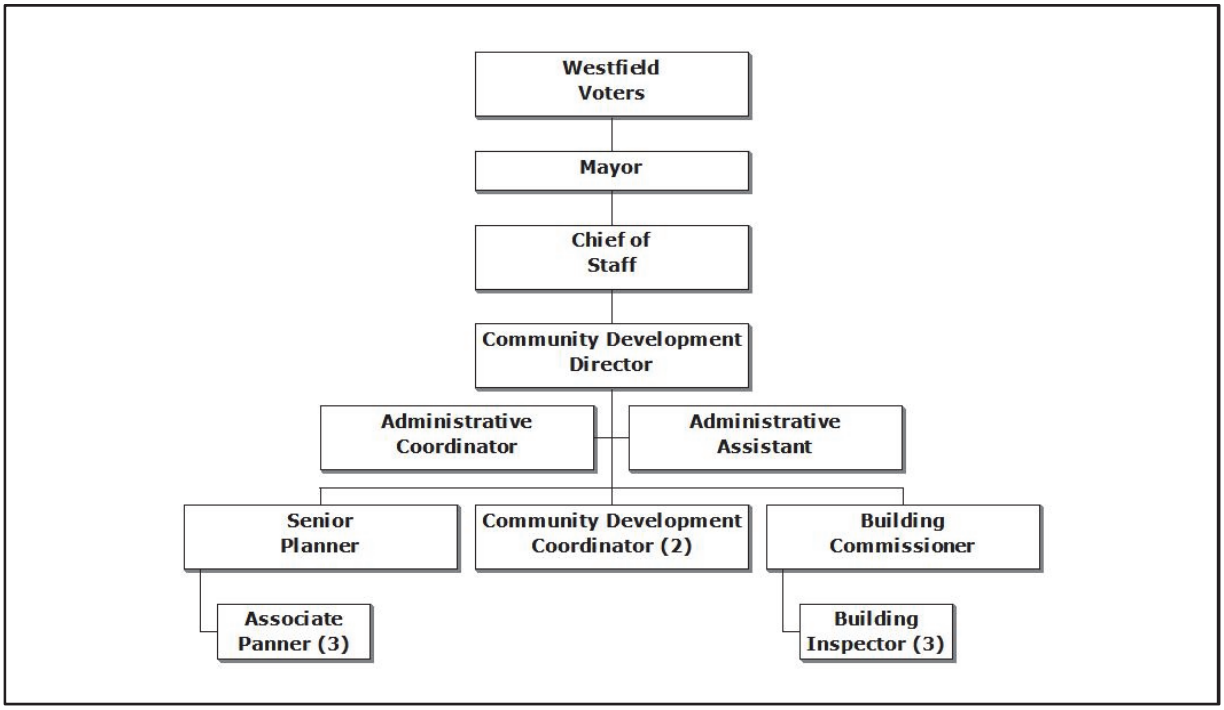
Community Development

As the organizational chart below indicates, the Westfield Community Development Department is responsible for a range of services to support the community's rapid growth trajectory. These include:

- Zoning ordinance
- Subdivision control ordinance and the building codes for the both the City of Westfield and all of Washington Township
- Building plan review and permitting
- Construction inspection
- Code enforcement
- Development plan review
- Leads the efforts in both economic development and community planning

Furthermore, the Community Development Department is responsible for the coordination of the Board of Zoning Appeals (BZA), the Technical Advisory Committee (TAC) and the Advisory Plan Commission (APC). The Community Development Team establishes agendas, staffs public meetings, and facilitates focus group discussions.

Community Development Organization



Staff in this department consists of 13.0 full-time equivalents (FTEs) which include:

- Director of Community Development
- Community Development Coordinators (2)
- Building Commissioner
- Administrative Manager
- Administrative Assistant
- Building Inspectors (3)
- Senior Planner
- Associate Planners (3)

The Community Development's Department is staffed at 3.0 FTEs per 10,000 population which is somewhat lower than the 3.6 average of the comparison cities, but comparable to the median of 2.9 Community Development staff per 10,000 population served. The comparison is shown in the table below.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**13.0**	**3.0**
Carmel, IN	101,068	36.0	3.6
Fishers, IN	95,310	22.0	2.3
Dublin, OH	49,037	37.0	7.5
Mason, OH	33,870	9.0	2.7
Westlake, OH	32,032	15.0	4.7
Naperville, IL	148,449	34.5	2.3
Maple Grove, MN	76,622	22.0	2.9
Woodbury, MN	72,828	19.2	2.6
Franklin, TN	83,097	51.0	6.0
Germantown, TN	39,225	18.0	4.6
Average	73,154	26.4	3.6
Median	74,725	22.0	2.9
Westfield staffing at Average	43,649	15.7	3.6
Westfield staffing at Median	43,649	12.9	2.9

A typical metric for the comparative assessment of Community Development staffing levels is the ratio of permits issued per FTE staff. Based on data gathered from published budgets and financial reports, Westfield issues 60 permits per Community Development FTE, as contrasted to 126 and 117 at the average and the median, respectively, of the comparison cities. Note, however, that the caseloads appear to be even lower in the neighboring communities of Carmel and Fishers.

City	Permits Issued	F.T.E.s	Permits Issued/F.T.E.
Westfield, IN	**786**	**13.0**	**60**
Carmel, IN	1,731	36.0	48
Fishers, IN	707	22.0	32
Dublin, OH	635	37.0	17
Mason, OH	153	9.0	17
Westlake, OH	1,354	15.0	90
Naperville, IL	7,000	34.5	203
Maple Grove, MN	7,145	22.0	325
Woodbury, MN	5,651	19.2	294
Franklin, TN	6,500	51.0	127
Germantown, TN	-	18.0	-
Average	3,431	27.3	126
Median	2,581	22.0	117
Westfield staffing at Average	786	6.3	126
Westfield staffing at Median	786	6.7	117

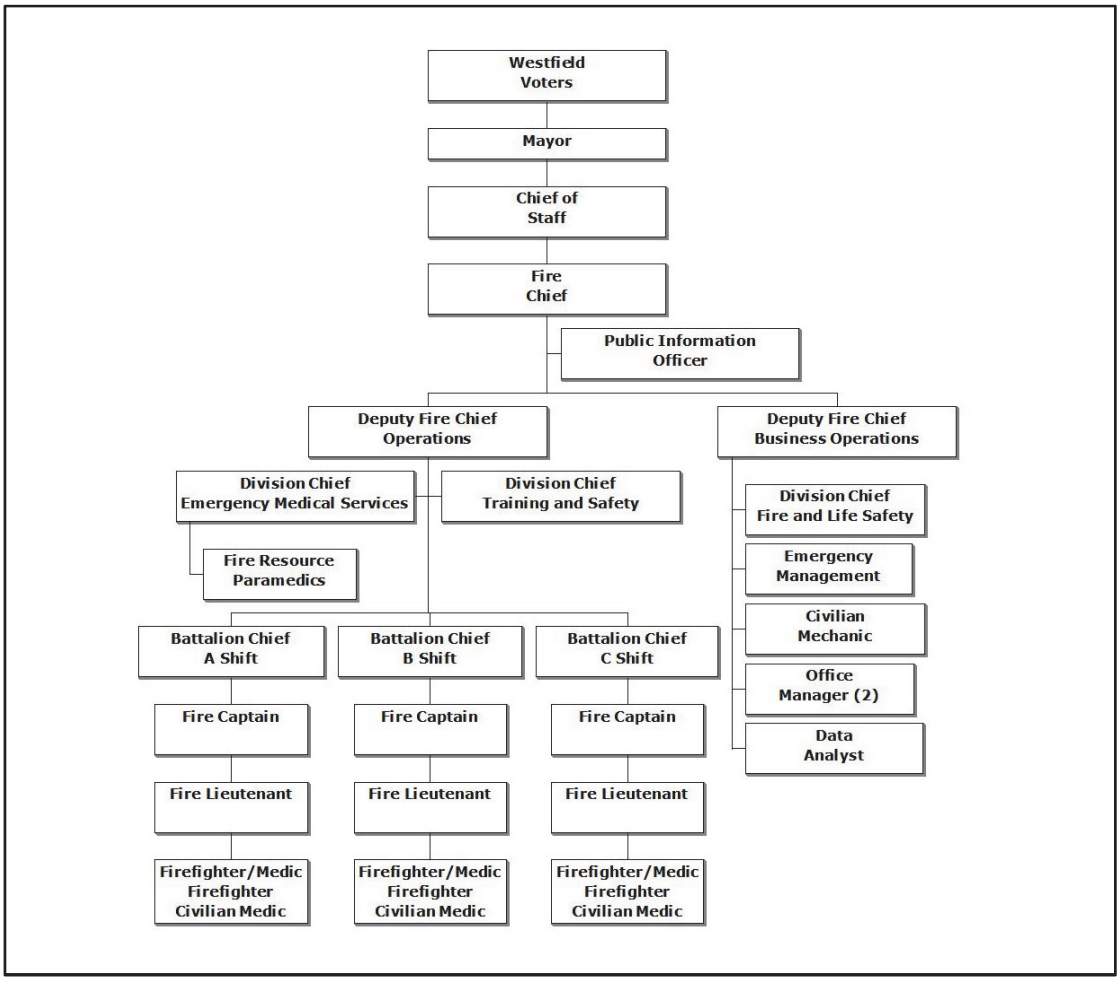
This data tends to confirm the information provided during project interviews, wherein Community Development management feels comfortable that existing staffing levels are sufficient to handle current caseload, but that an uptick in case filings could trigger a future requirement for additional personnel.

Fire Department

Westfield Fire Department (WFD) provides fire and emergency response service to the residents and businesses of Westfield. WFD also handles incidents requiring specialized skills and equipment including hazardous materials incidents and specialty rescue. Staff in this department consisted of 74.0 full-time equivalents (FTEs) which include 63 sworn members and 11 civilian staff as the time of our data collection. An additional four FTE positions have subsequently been authorized. This staffing level makes the WFD the single largest department of Westfield City government in terms of staff size.

The organizational structure of the WFD, consisting of two major divisions for Operations (Fire, EMS and Training) and Business Operations, each headed by a Deputy Chief, is shown in the chart below.

Westfield Fire Department Organization



WFD's staffing ratio of 17.0 FTEs per 10,000 population is comparable to the 16.3 average/17.2 median of the comparison cities. Note that in three of the comparison cities, the fire service model is not comparable to that of Westfield and, as such, were excluded from the analysis. The table on the following page shows staffing comparisons to population in the survey cities.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**74.0**	**17.0**
Carmel, IN	101,068	164.0	16.2
Fishers, IN	95,310	143.0	15.0
Dublin, OH *	-	-	-
Mason, OH	33,870	52.0	15.4
Westlake, OH	32,032	47.0	14.7
Naperville, IL	148,449	201.0	13.5
Maple Grove, MN **	-	-	-
Woodbury, MN **	-	-	-
Franklin, TN	83,097	172.0	20.7
Germantown, TN	39,225	92.0	23.5
Average	76,150	124.4	16.3
Median	83,097	143.0	17.2
Westfield staffing at Average	43,649	71.3	16.3
Westfield staffing at Median	43,649	75.1	17.2

* No city fire department
** Paid/on call staffing model

When considering the geographic size of the area served by the WFD, the data shows a ratio of 2.8 Fire Department personnel per square mile, lower than the ratios of 4.0 FTE/square mile at the median and 4.3 FTE/square mile at the average for the comparable comparison cities.

City	Land Area (Sq. Mi.)	F.T.E.s	Total F.T.E.s / Sq. Mi.
Westfield, IN	**26.84**	**74.0**	**2.8**
Carmel, IN	47.46	164.0	3.5
Fishers, IN	33.59	143.0	4.3
Dublin, OH *	-	-	-
Mason, OH	18.63	52.0	2.8
Westlake, OH	15.93	47.0	3.0
Naperville, IL	38.77	201.0	5.2
Maple Grove, MN **	-	-	-
Woodbury, MN **	-	-	-
Franklin, TN	41.23	172.0	4.2
Germantown, TN	19.97	92.0	4.6
Average	30.80	124.4	4.0
Median	33.59	143.0	4.3
Westfield staffing at Average	26.84	108.4	4.0
Westfield staffing at Median	26.84	114.3	4.3

* No city fire department
** Paid/on call staffing model

Contrasting the relationship between fire department staffing and the number of households served, as shown in the table below, WFD services 191 housing unit per FTE position, which is somewhat lower than the 225 average and 208 median calculated for the comparable communities.

City	Housing Units	F.T.E.s	Housing Units / F.T.E.
Westfield, IN	**14,170**	**74.0**	**191**
Carmel, IN	35,991	164.0	219
Fishers, IN	33,130	143.0	232
Dublin, OH*	-	-	-
Mason, OH	12,531	52.0	241
Westlake, OH	14,455	47.0	308
Naperville, IL	54,613	201.0	272
Maple Grove, MN**	-	-	-
Woodbury, MN**	-	-	-
Franklin, TN	29,786	172.0	173
Germantown, TN	15,563	92.0	169
Average	28,010	124.4	225
Median	29,786	143.0	208
Westfield staffing at Average	14,170	62.9	225
Westfield staffing at Median	14,170	68.0	208

* No city fire department
** Paid/on call staffing model

Based on 2018 data cited on the Fire Department's website, WFD received over 3,300 calls for service compared to the 6,648 average and 5,611 median calls for service in the comparable communities. Based on the data shown below, WFD had approximately 45 calls for service per FTE, which is lower than the 53 average calls for service of the comparison cities but above the survey median of 39 calls/FTE:

City	Number of Calls for Service	F.T.E.s	Calls for Service / F.T.E.
Westfield, IN	**3,300**	**74.0**	**45**
Carmel, IN	8,737	164.0	53
Fishers, IN	5,771	143.0	40
Dublin, OH*	-	-	-
Mason, OH**	4,525	52.0	87
Westlake, OH	5,611	47.0	119
Naperville, IL	5,379	201.0	27
Maple Grove, MN***	-	-	-
Woodbury, MN***	-	-	-
Franklin, TN	12,042	172.0	70
Germantown, TN	4,473	92.0	49
Average	6,648	124.4	53
Median	5,611	143.0	39
Westfield staffing at Average	3,300	61.8	53.4
Westfield staffing at Median	3,300	84.1	39.2

* No city fire department
** Paid/on call staffing model

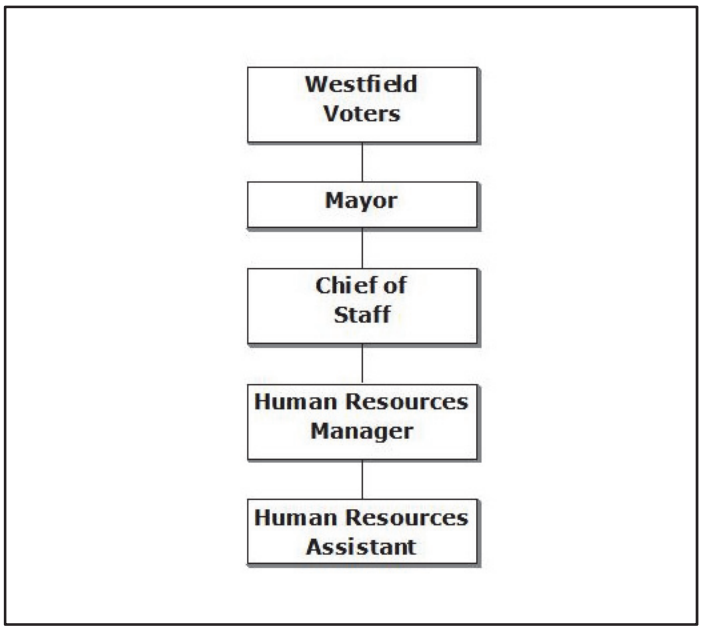
These comparison points suggest that the WFD is comparably staffed to the comparison cities and, with the addition of the four additional positions approved for the current fiscal year, the Department will be competitively staffed in comparison to the peers included in this survey.

Importantly, the WFD is pursuing national accreditation as of the time of the consulting team's field work. As the accreditation process continues and as the community grows, future stations are added, and the minimum standards of firefighters per apparatus are further assessed by Fire Department leadership, a continued commitment to staffing should be anticipated.

Human Resources

The current organizational structure of the Human Resources office is shown below. As indicated, the staff in this unit is comprised of 2.0 full-time equivalents (FTEs) which include:

Human Resources Organization



- Human Resources Manager
- Human Resources Assistant

The City has 0.5 Human Resources' FTEs per 10,000 population which is slightly lower than the 0.7 average of the comparison cities, as shown in the table below.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**2.0**	**0.5**
Carmel, IN	101,068	4.0	0.4
Fishers, IN	95,310	4.0	0.4
Dublin, OH	49,037	11.0	2.2
Mason, OH	33,870	0.0	0.0
Westlake, OH	32,032	2.0	0.6
Naperville, IL	148,449	10.0	0.7
Maple Grove, MN	76,622	3	0.4
Woodbury, MN	72,828	3.0	0.4
Franklin, TN	83,097	12.0	1.4
Germantown, TN	39,225	5	1.3
Average	73,154	5.4	0.7
Median	74,725	4.0	0.5
Westfield staffing at Average	43,649	3.2	0.7
Westfield staffing at Median	43,649	2.3	0.5

The Human Resources unit serves 112 Westfield city employees per HR staff member, as compared to 87.5 FTE per HR staff member at the survey average and 105.8 FTE per HR staff member at the survey median. This data suggests that the HR function in Westfield is roughly comparable to slightly below – by as much as 0.5 HR FTE – that of the comparable staffing ratios reflected in the data presented below.

City	Total City F.T.E.s	F.T.E.s	City F.T.E.s / HR F.T.E.
Westfield, IN	**224.0**	**2.0**	**112.0**
Carmel, IN	652.0	4.0	163.0
Fishers, IN	474.0	4.0	118.5
Dublin, OH	416.0	11.0	37.8
Mason, OH	235.0	0.0	-
Westlake, OH	268.0	2.0	134.0
Naperville, IL	947.0	10.0	94.7
Maple Grove, MN	268.8	3.0	89.6
Woodbury, MN	284.5	3.0	94.8
Franklin, TN	748.0	12.0	62.3
Germantown, TN	430.5	5.0	86.1
Average	472.4	5.4	87.5
Median	423.3	4.0	105.8
Westfield staffing at Average	224.0	2.6	87.5
Westfield staffing at Median	224.0	2.1	105.8

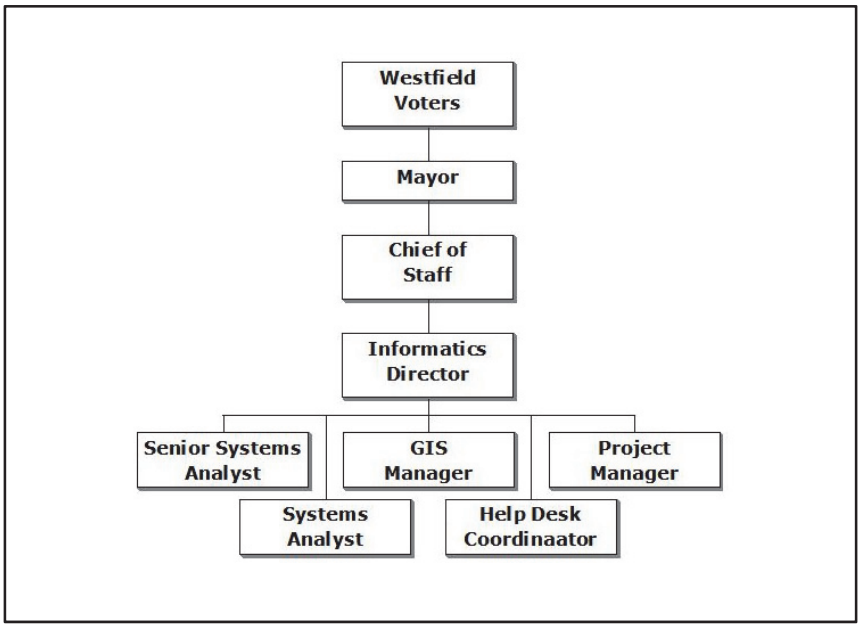
Informatics

The Department of Informatics is responsible for the operation and support the City's technological infrastructure and for advising City management on the application of technology to enhance the efficiency and effectiveness of municipal services and the enhancement of the end-user experience.

As shown below, 6.0 full-time equivalent positions are allocated to Informatics:

- Informatics Director
- Project Manager
- GIS Systems Manager
- Senior Systems Analyst
- Systems Analyst
- Help Desk Coordinator

Informatics Organization



The staffing of the Informatics Department translates to 1.4 FTE per 10,000 population of the City of Westfield. This ratio falls between the average (1.6 FTE/10,000 population) and median (1.2 FTE/10,000 population) in the survey results, suggesting that the number of staff assigned to Informatics is consistent with that of the comparable cities.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**6.0**	**1.4**
Carmel, IN	101,068	14.0	1.4
Fishers, IN	95,310	10.0	1.0
Dublin, OH	49,037	16.0	3.3
Mason, OH	33,870	0.0	0.0
Westlake, OH	32,032	3.0	0.9
Naperville, IL	148,449	33.0	2.2
Maple Grove, MN	76,622	7.0	0.9
Woodbury, MN	72,828	8.0	1.1
Franklin, TN	83,097	24.0	2.9
Germantown, TN	39,225	5.0	1.3
Average	73,154	12.0	1.6
Median	74,725	9.0	1.2
Westfield staffing at Average	43,649	7.2	1.6
Westfield staffing at Median	43,649	5.3	1.2

Similarly, when comparing and contrasting the ratio of Informatics staffing to the total size of the Westfield staff in FTE terms, the data suggests that the current staffing allocation is comparable to that found in the survey cities. As the table below shows, the ratio of City FTEs to Informatics FTEs is 37.3, or just over 37 city employees served per each Informatics staff member. This is lower than the average and median values for the survey responses, at 39.4 to 47.0, respectively.

City	Total City F.T.E.s	F.T.E.s	City F.T.E.s / Informatics F.T.E.
Westfield, IN	**224.0**	**6.0**	**37.3**
Carmel, IN	652.0	14.0	46.6
Fishers, IN	474.0	10.0	47.4
Dublin, OH	416.0	16.0	26.0
Mason, OH	235.0	0.0	-
Westlake, OH	268.0	3.0	89.3
Naperville, IL	947.0	33.0	28.7
Maple Grove, MN	268.8	7.0	38.4
Woodbury, MN	284.5	8.0	35.6
Franklin, TN	748.0	24.0	31.2
Germantown, TN	430.5	5.0	86.1
Average	472.4	12.0	39.4
Median	423.3	9.0	47.0
Westfield staffing at Average	224.00	5.7	39.4
Westfield staffing at Median	224.00	4.8	47.0

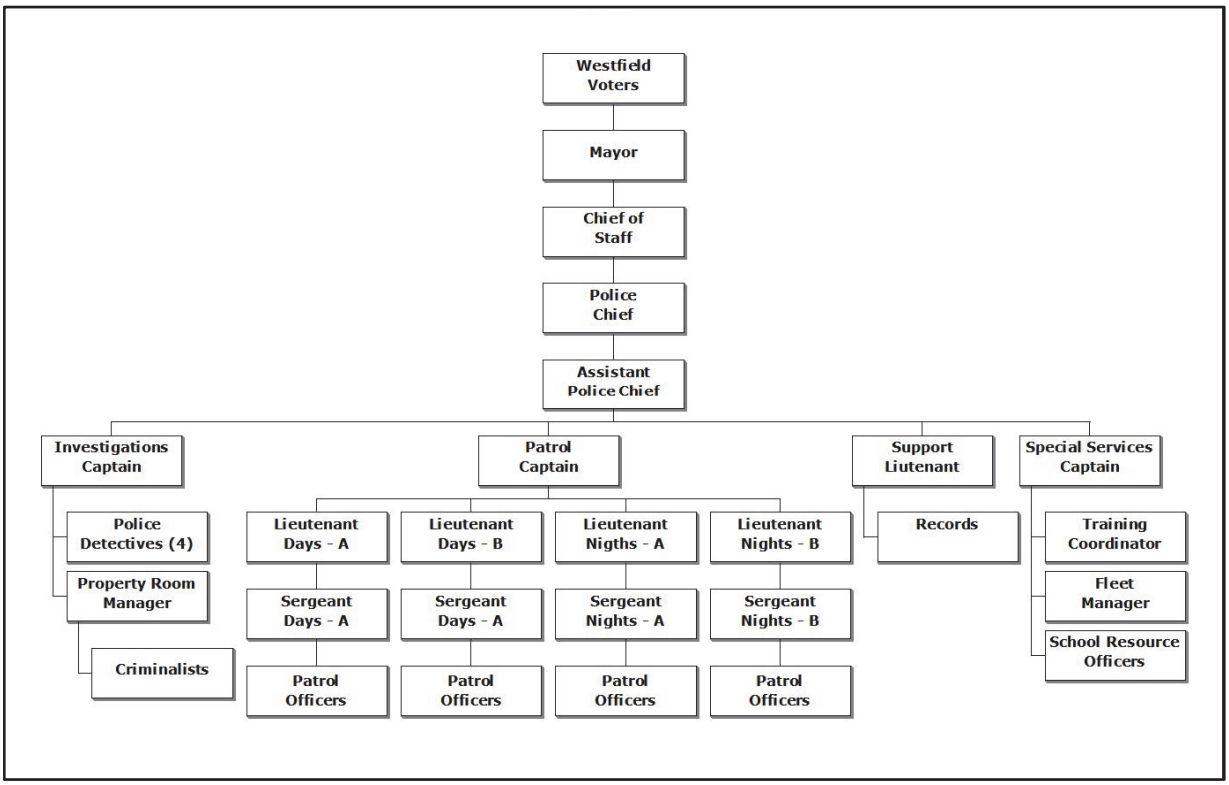
Taken together, this data indicates that current authorized staffing levels for the Informatics Department is within a range comparable to that observed in the comparison cities.

Police

The Westfield Police Department (WPD) has the second largest workforce among the City's departments, is recently accredited by the Commission on Accreditation for Law enforcement Agencies (CALEA) and, as described below and illustrated in the organization chart that follows, is organized into five separate operating divisions.

- **Patrol -** The Patrol Division is comprised of most of the agency's sworn officers. They are the initial responders to and investigators of crimes in progress, such as theft, robberies, burglaries, altercations, and drug or alcohol related incidents. They are responsible for the investigation of vehicle crashes, traffic enforcement, criminal apprehension, and miscellaneous calls for service.
- **Criminal Investigations -** The Criminal Investigation Division (CID) is responsible for completing investigations of major crimes resulting from case reports initiated by the first responding officer.
- **K-9 Unit -** The City's K-9s are utilized in various capacities to assist officers with locating drugs and people. Additionally, some requests for service are from traffic stops, building searches, warrants, area searches, tracks, parcel sniffs, and school requests.

Westfield Police Department Organization



- **Records -** The Records Division is primarily responsible for maintaining all reports filed with the Westfield Police Department. The division is responsible for completing background checks, researching crime statistics, providing discovery for attorneys, submission of certification of ordinance violations, compiling UCR (Uniform Crime Reports), and preparing all reports and necessary paperwork to

send to the prosecutor's office to determine if criminal charges will be filed. The division also disseminates paperwork to other agencies including juvenile and adult probation, DCS, PREVAIL, and the Indiana Missing Children's Clearinghouse.

– **Property & Evidence -** The Property and Evidence division is responsible for locating, collecting, storing, preserving, and analyzing physical evidence at crime scenes ranging from property and financial crimes to violent crimes against persons including but not limited to sex crimes, auto theft, robbery, and homicide. In addition, the division is responsible for collecting all of the department's latent fingerprints, photography, videography, and evidence submission to the Indiana State Police, F.B.I. and other laboratories.

At the time of our data collection, the authorized 2020 staffing of the WPD consisted of 57.0 sworn FTEs and 7.0 civilian positions, for a total of 64.0 FTEs. For fiscal years 2021, an additional four sworn positions were approved.

As the table below shows, Westfield's total authorized staffing per 10,000 population equals 14.7 FTE, of which 13.1 are sworn law enforcement officers. This compares to 16.9 total FTEs/10,000 population at the average of the comparison cities and 14.3 FTE/10,000 population at the median. When considering only sworn law enforcement officers, the ratio of officers to 10,000 population is 13.9 and 21.1 at the average and median, respectively. This data indicates that the WPD staffing per population is comparable to slightly lower than the midpoint of the peer group.

City	Population	F.T.E.s Sworn	F.T.E.s Civilian	Sworn F.T.E.s/10,000 Population	Total F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**57.0**	**7.0**	**13.1**	**14.7**
Carmel, IN	101,068	118.0	25.0	11.7	14.1
Fishers, IN	95,310	119.0	14.0	12.5	14.0
Dublin, OH	49,037	73.0	48.0	14.9	24.7
Mason, OH	33,870	52.0	7.0	15.4	17.4
Westlake, OH*	32,032	50.0	18.0	15.6	21.2
Naperville, IL	148,449	232.6	40.5	15.7	18.4
Maple Grove, MN*	76,622	69.0	16.5	9.0	11.2
Woodbury, MN	72,828	66.1	15.8	9.1	11.2
Franklin, TN	83,097	129.0	16.0	15.5	17.4
Germantown, TN	39,225	108.0	16.0	27.5	31.6
Average	73,154	101.7	21.7	13.9	16.9
Median	74,725	90.5	16.3	12.1	14.3
Westfield staffing at Average	43,649	60.7	12.9	13.9	16.9
Westfield staffing at Median	43,649	52.9	9.5	12.1	14.3

The chart following below compares Police staffing per total housing units across the comparison cities. It shows that the Westfield Police Department serves 208 housing units per sworn Police FTE position, as contrasted to 262 and 296 housing units at the average and median levels, respectively.

City	Housing Units	F.T.E.s Sworn	F.T.E.s Civilian	Housing Units / Sworn F.T.E.	Housing Units / F.T.E. Total
Westfield, IN	**14,170**	**61.0**	**7.0**	**232**	**208**
Carmel, IN	35,991	118.0	25.0	305	252
Fishers, IN	33,130	119.0	14.0	278	249
Dublin, OH	16,917	73.0	48.0	232	140
Mason, OH	12,531	52.0	7.0	241	212
Westlake, OH	14,455	50.0	18.0	289	213
Naperville, IL	54,613	232.6	40.5	235	200
Maple Grove, MN	27,846	69.0	16.5	404	326
Woodbury, MN	25,789	66.1	15.8	390	315
Franklin, TN	29,786	129.0	16.0	231	205
Germantown, TN	15,563	108.0	16.0	144	126
Average	26,662	101.7	21.7	262	216
Median	26,818	90.5	16.3	296	251
Westfield staffing at Average	14,170	54.0	11.5	262	216
Westfield staffing at Median	14,170	47.8	8.6	296	251

A more meaningful staffing comparison than staffing per household and population-based ratios – an often used metric – would be the relationship of staffing to calls for police service. However, the available call for service data found for the comparison cities in published documents, such as city budgets and the statistical section of annual financial reports, were neither sufficiently detailed nor consistently calculated to draw meaningful conclusions.

Based on conversations with Police leadership, we understand that the regular, annual increases in authorized strength – in the range of four officers per year - will likely be continued in order to keep pace with the expected growth patterns of Westfield over the foreseeable future.

Public Works

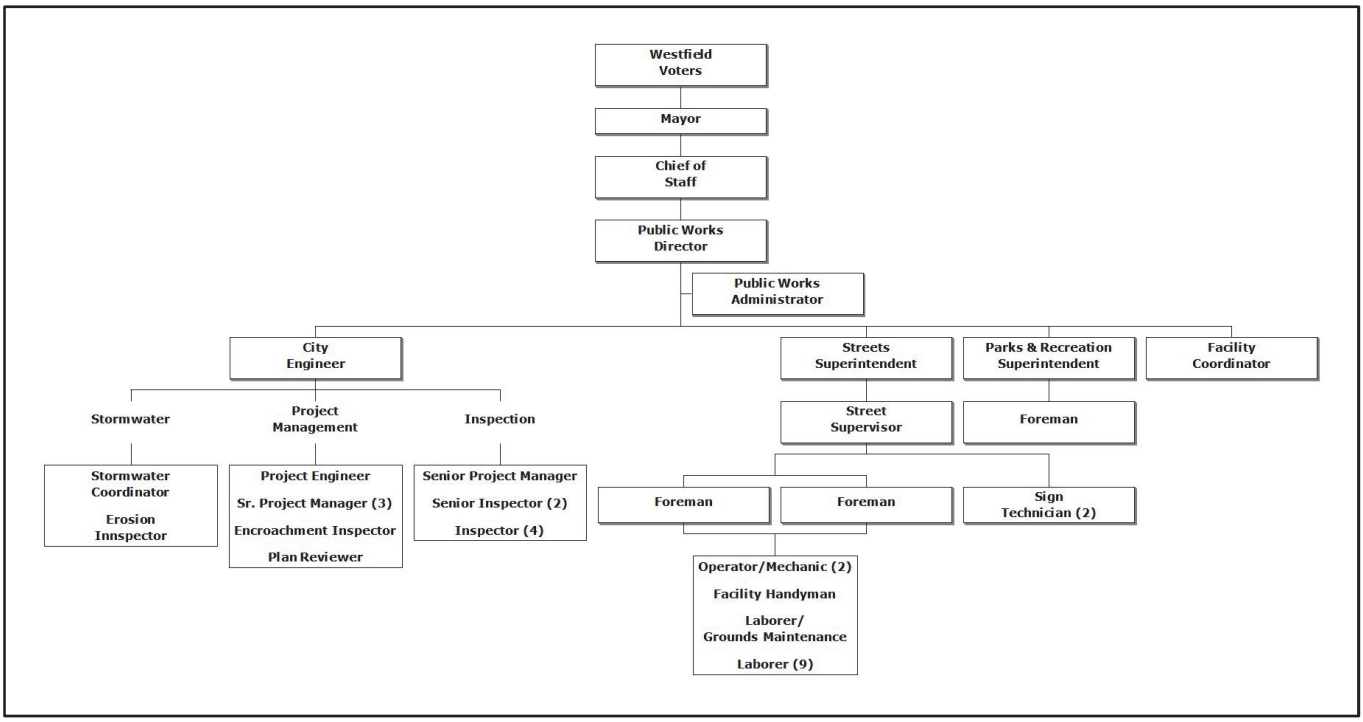
Working with and through the Board of Public Works and Safety, the Public Works Department provides services that support the infrastructure demands of the City, such as:

- Development and maintenance of municipal streets and storm drainage facilities.
- Professional engineering oversight of public and private capital improvement projects, and
- Implementation of erosion/sediment controls and storm water quality measures.

The department consists of five divisions, as depicted in the organizational chart on the following page:

- Board of Public Works & Safety
- Engineering
- Storm water
- Streets and city maintenance
- Parks & Recreation

Public Works Organization



Staffing in this department consists of 39.0 full-time equivalents positions. For purposes of comparability, we have eliminated the two Parks & Recreation positions from the analysis as these services are typically provided in a separate department.

There are 8.5 Public Works' FTEs assigned per 10,000 population, which is below the 10.5 average and 9.6 median of the comparison cities. The table below shows the staffing ratios based on population, which suggest that Westfield Public Works staffing is comparatively low, by between five and nine positions.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**37.0**	**8.5**
Carmel, IN	101,068	70.0	6.9
Fishers, IN	95,310	83.0	8.7
Dublin, OH	49,037	76.4	15.6
Mason, OH	33,870	36.0	10.6
Westlake, OH	32,032	56.5	17.6
Naperville, IL	148,449	118.1	8.0
Maple Grove, MN	76,622	44.0	5.7
Woodbury, MN	72,828	70.4	9.7
Franklin, TN	83,097	143.0	17.2
Germantown, TN	39,225	73.0	18.6
Average	73,154	77.0	10.5
Median	74,725	71.7	9.6
Westfield staffing at Average	43,649	46.0	10.5
Westfield staffing at Median	43,649	41.9	9.6

When comparing the staffing levels of Public Works based on the total land area covered by the department's services, Westfield's ratio of 1.4 Public Works FTE per square mile of land area served is below the survey average of 2.5 FTE/mile and median of 2.2 FTE/square mile, as shown below.

City	Land Area (Sq. Mi.)	F.T.E.s	Total F.T.E.s / Sq. Mi.
Westfield, IN	**26.84**	**37.0**	**1.4**
Carmel, IN	47.46	70.0	1.5
Fishers, IN	33.59	83.0	2.5
Dublin, OH	24.44	76.4	3.1
Mason, OH	18.63	36.0	1.9
Westlake, OH	15.93	56.5	3.5
Naperville, IL	38.77	118.1	3.0
Maple Grove, MN	32.63	44.0	1.3
Woodbury, MN	34.73	70.4	2.0
Franklin, TN	41.23	143.0	3.5
Germantown, TN	19.97	73.0	3.7
Average	30.7	77.0	2.5
Median	33.1	71.7	2.2
Westfield staffing at Average	26.84	67.3	2.5
Westfield staffing at Median	26.84	58.1	2.2

These ratios suggest that Westfield's Public Works Department could be under-resourced to serve the population and land area of the City. However, the City relies heavily on outside contractors to perform a significant amount of the maintenance work of the department. The Public Works Director estimates that these contract personnel account for the equivalent of 8 to 10 or more full time staff members.

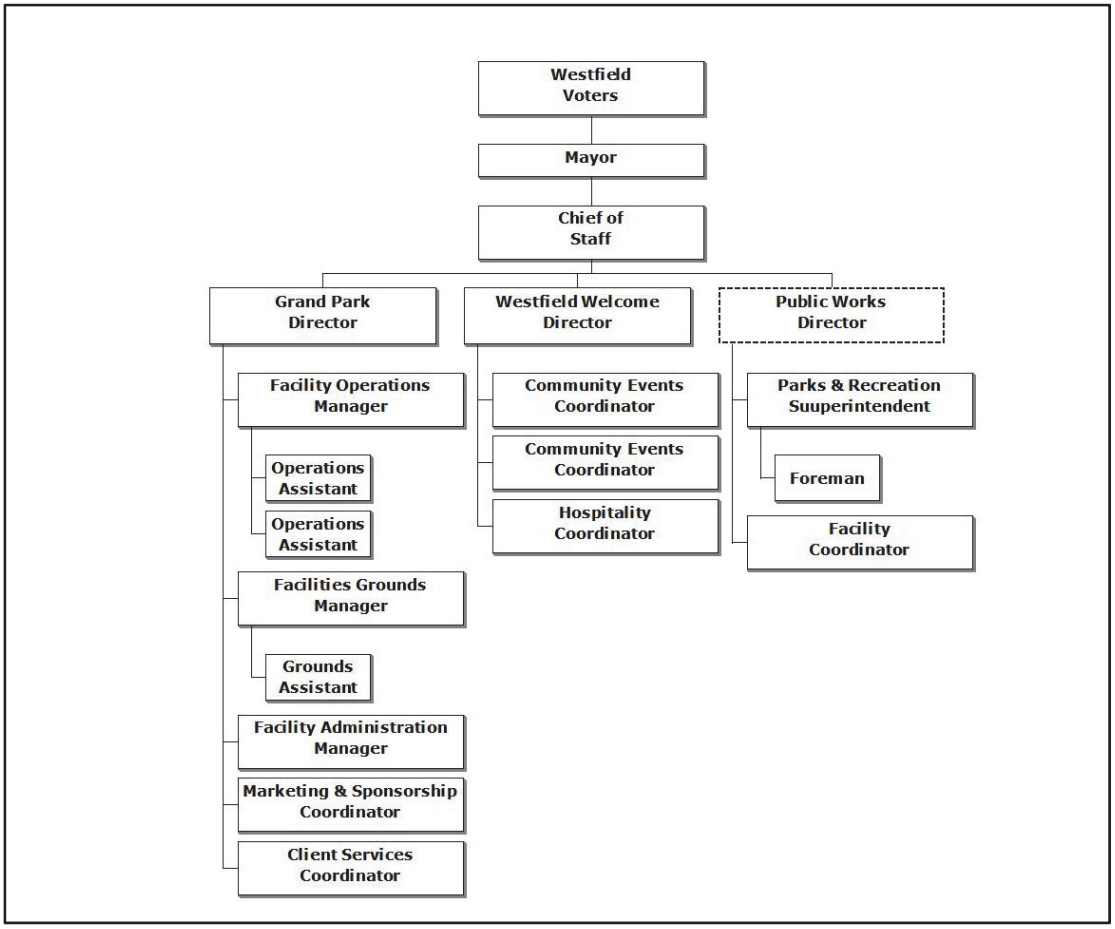
The Director also stated that he is comfortable with current staffing levels, with the qualifier – similar to those of the other direct service departments – that continued rapid growth will require the addition of staff to keep pace over time.

Westfield Welcome, Grand Park, Parks & Recreation

In 2018, the Parks Department was reorganized, with the grounds and facilities aspects of the Department assigned to Public Works; the special events, community engagement and tourism promotion established as the separate Westfield Welcome Department; and Grand Park established as stand-alone, sports-oriented destination venue. This innovative organizational model is illustrated in the organizational chart below.

This unique approach does not readily lend itself to comparable staffing analysis, but the combination of grounds and facility maintenance, recreational events and programming, and community outreach most closely resembles Parks & Recreation Departments in other municipalities.

Westfield Welcome, Grand Park, Parks & Recreation Consolidated Organization



As shown in the consolidated organizational chart above, a total of 16.0 full-time equivalent positions are allocated to these functions, and these activities are also supported by significant contract resources dedicated to landscape maintenance, mowing, custodial services and facility maintenance.

The table below shows a comparison of parks and recreation staffing levels in the survey communities to the consolidated staffing authorization for Westfield Welcome, Grand Park and the Parks and Facilities positions in Public Works. This data indicates that, in terms of FTE positions per 10,000 population, Westfield's 3.7 is under the survey average and median by 2.4 and 2.9 FTE per 10,000 residents, suggesting a potential shortage of between 10 and 13 positions.

City	Population	F.T.E.s	F.T.E.s / 10,000 Population
Westfield, IN	**43,649**	**16**	**3.7**
Carmel, IN	101,068	66	6.5
Fishers, IN	95,310	44	4.6
Dublin, OH	49,037	37	7.5
Mason, OH	33,870	21	6.2
Westlake, OH	32,032	25	7.8
Naperville, IL	-	1	-
Maple Grove, MN	76,622	46	6.0
Woodbury, MN	72,828	46	6.3
Franklin, TN	83,097	46	5.5
Germantown, TN	39,225	21	5.4
Average	58,309	35.3	6.1
Median	60,933	40.5	6.6
Westfield staffing at Average	43,649	26.4	6.1
Westfield staffing at Median	43,649	29.0	6.6

Due to the unique characteristics of the Parks and Recreation services, programs and service delivery models, the development of useful comparative staffing data proved to be impractical.

Summary

The table below summarizes the project team's conclusions regarding the sufficiency of currently authorized staffing levels in the City, by functional area. While staffing levels across the board are lean, none appear to be significantly under-staffed when considering their particular scope of services, the reliance on contracted services, and the interview participants' evaluation of the staffing levels in their respective areas. Similarly, though, none of the functions assessed appear to be dramatically over-staffed and all staffing levels are expected to grow in response to the development activity currently underway and expected in coming years.

Department	Current Staffing
Administration	SLIGHTLY LEAN
Clerk/Treasurer	SLIGHTLY LEAN
Communications	ADEQUATE
Community Development	ADEQUATE
Fire	ADEQUATE
Human Resources	SLIGHTLY LEAN
Informatics	ADEQUATE
Police	ADEQUATE
Public Works	ADEQUATE
Parks & Recreation	UNDETERMINED

3. Findings & Recommendations

This section of the Organizational Assessment Report presents Baker Tilly's findings and recommendations as the results of our review of the organization, staffing and management practices of the City of Westfield. These findings and recommendations are intended to address the most impactful improvement opportunities developed throughout the study process and are offered as constructive suggestions for the enhancement of city government operations and service delivery over the long term.

Analytical Framework

Throughout the assessment process, Baker Tilly consulted best practices published by the Government Finance Officers Association (GFOA), along with its *Financial Foundations for Thriving Communities*[2] publication. The Financial Foundations Framework included in this publication was developed in collaboration with the National Civic League, academicians at the University of Southern California and the University of San Francisco, and local government practitioners and includes six leadership strategies and eight institutional design principals, as follows:

- **Leadership Strategies**
  - ***Promote collaboration***. "Shared vision provides the basis for collaboration"
  - ***Balance long-term goals with short-term needs***. "Advocate for both the big picture and day-to-day needs."
  - Create ***open lines of communication***. "Communication is key."
  - Cultivate ***trustworthy relationships***. "Trust is everything."
  - ***Engage key stakeholders***. "Let people voice their concerns."
  - ***Maintain oversight***. "Reinforce cooperation and don't allow anyone to 'cheat' the system."
- **Institutional Design Principles**
  - ***Collective choice arrangements***. "Give citizens a seat at the table."
  - ***Networked enterprises***. "Share services across local governments to save costs."
  - ***Well-defined boundaries***. "Create and share expectations about how decisions get made, who makes them, and when."
  - ***Monitoring***. "Hold people accountable."

[2] Kavanagh, Shayne C., and Reitano, Vincent. *Financial Foundations for Thriving Communities.* Government Finance Officers Association of the United States and Canada, 2019.

- ***Sanctions and rewards***. "Incentives can encourage both good and bad behaviors."
- ***Proportional equivalence between benefits and costs***. "People must get what they pay for and pay for what they get."
- ***Conflict resolution mechanisms***. "Prevent destructive conflict. Promote constructive debate."
- ***Recognition of local rights***. "Develop policies and practices to protect local choices and guard against threats like unfunded mandates."

The framework organizes these leadership strategies and design principles within five inter-dependent "pillars," each of which have relevance to the City. These are:

– **Pillar #1 – Establish a long-term vision**
Give people a reason to cooperate.

Establish Vision

- Leadership Strategy 1: *Promote Collaboration*
- Leadership Strategy 2: *Balance Long-Term Thinking with Short-Term Needs*

– **Pillar #2 – Build trust and open communication**
Create conditions to encourage cooperation.

Build Trust

- Leadership Strategy 3: *Establish Open Lines of Communication*
- Leadership Strategy 4: *Cultivate Trustworthy Reputations*

– **Pillar #3 – Use collective decision-making**
Develop forums for participation.

Collective Decisions

- Leadership Strategy 5: *Engage Key Stakeholders*
- Institutional Design Principle 1: *Collective Decision Making*
- Institutional Design Principle 2: *Networked Enterprises*

– **Pillar #4 – Create clear rules**
Reinforce constructive behavior.

Clear Rules

- Institutional Design Principle 3: *Well-Defined Boundaries*
- Institutional Design Principle 4: *Monitoring*
- Leadership Strategy 6: *Maintain Oversight*
- Institutional Design Principle 5: *Sanctions and Rewards*

– **Pillar #5 – Treat everyone fairly**
Promote and protect mutual trust and respect.

Fair Treatment

- Institutional Design Principle 6: *Proportional Equivalence Between Benefits and Costs*
- Institutional Design Principle 7: *Conflict Resolution Mechanisms*
- Institutional Design Principle 8: *Recognition of Local Rights*

In the findings and recommendations that follow, the icons above are used to illustrate which of the pillars the recommendation supports.

Findings & Recommendations

Findings and recommendations are organized by topical areas, as follows:

- Municipal Governance
- Business Processes and Internal Control
- Organizational Effectiveness
- Subsequent Events

In each of these sections, a series of findings – factual statements and conclusions we have drawn, based on our experience, analysis, and observations of the organization and operations of the City – is presented. Each finding is supported with statements of the evidence that led to the conclusion. Then, within each of the above listed topical areas, specific recommendations for improvement are provided.

Municipal Governance

The following findings and recommendations address issues and opportunities relating to improving the overall governance practices of the City's elected officials and senior staff members.

FINDING: Westfield Department Directors and operational managers are knowledgeable and competent in their respective fields.

During the course of the data gathering and interviews conducted during the organizational assessment, city were helpful, cooperative, informative, and articulate. They made a positive impression on the Baker Tilly team as experienced professionals and public servants, focused on their areas of assigned responsibility and the efficient delivery of high-quality, responsive municipal services.

Among the Baker Tilly team's observations of the strengths of the City organization include, but are not necessarily limited to, the following:

- The leadership of the organization values and encourages innovation and creative thinking, evidenced by:
    - The development of the Grand Park Sports Campus as a growth engine and economic development catalyst
    - Investments in and support of visionary development projects such as Grand Junction Plaza, Union Square and the Grand Millennium Center District
    - Expansion of the City's hike and bike trail system
    - Continued community growth, including an all-time record for the number of building permits issued in 2020
    - Creation of the OpenGov financial transparency website.

- The establishment of the Enterprise Development office to focus on efficiency improvement, innovation, data analytics, and other creative approaches to municipal service delivery.
- The Westfield Police Department achieved its second national accreditation from the Commission on Accreditation for Law Enforcement Agencies.
- The Westfield Fire Department is actively seeking national accreditation.
- Extensive usage of contracted service providers to improve the efficiency of government operations including, for example, such activities as street and storm water system repairs and maintenance, landscape maintenance, mowing, custodial services and facility maintenance.
- Development and management of robust programs for community engagement and special events.

FINDING: Dysfunctional working relationships between and among the Mayor, Clerk Treasurer and City Council represent a significant impediment to organizational success.

Multiple interview subjects, including both elected officials and multiple city staff members, cited frustrations and concerns regarding the current state of the relationships between key elected and appointed leaders of the municipal government. They see the Mayor's Office, Clerk Treasurer and City Council as each engaging in "them vs us" thinking. Some feel that the more recently elected Council members have little interest in learning about what the city departments do, that they may not fully understand their legal roles and responsibilities, and that some may be overreaching their authority.

With respect to the Clerk Treasurer, points of contention revolve around access to financial data and platforms, debilitating under-utilization of the City's financial systems, reliance on manual workarounds and lack of easy access to data important to the decision-making processes. Furthermore, the Clerk Treasurer states that administrative staff have been directed by the Mayor not to communicate freely with her office, have removed her from important internal email correspondence, is not allowed to attend department head meetings, and is precluded from sending "all employee" email notices to the city workforce.

With regard to Grand Park, there are disagreements or misunderstandings regarding who has the ultimate responsibility, authority and accountability for the management of sports campus. For example, during our interviews, a member of the Redevelopment Commission (RDC) board stated that the Council had "no oversight" over the RDC, but pursuant to IC 36-7-14-3(b), "a redevelopment commission and a department of redevelopment are subject to oversight by the legislative body of the unit".

During our engagement elected officials have sued each other, filed counter claims and issued editorials in the newspaper resulting in unanticipated attorney and legal fees.

Payments for these fees appear to have been paid from unplanned sources at the sole discretion of the Clerk Treasurer.

None of the behaviors and actions describe above are consistent with the five pillars of the Financial Foundations for Thriving Communities framework.

Based on our observations, Baker Tilly does not see a path to build a positive working relationship between the current Mayor and the current Clerk Treasurer without the mutual commitment to do the things necessary to:

- Establish a (shared) long term vision
- Build (mutual) trust and open communication
- Use collective decision making
- Create clear rules (for all)
- Treat everyone fairly

RECOMMENDATION: *Establish, respect and observe a businesslike organizational culture characterized by mutual respect between the Mayor (and his immediate staff), the Clerk Treasurer and the Common Council.*

Build Trust | Fair Treatment

Consider organizing and conducting a facilitated, off-site governance retreat to concentrate on improving the definition and understanding of the various roles and responsibilities of policymakers, elected officeholders and appointed administrators. The elected officials and leading staff members can use such a process to identify barriers to effective collaboration, adopt best practices for communication between and among the elected officials statutorily charged with the leadership and direction of city government, build a shared commitment to effective governance, and create a more cohesive leadership team. Focused effort is required to collectively position and prepare the organization to collaboratively address the strategic, fiscal, and operational challenges of delivering essential municipal services in a rapid growth environment.

The Institute for Local Government, a not-for-profit research and educational affiliate of the League of California Cities, the California State Association of Counties and the California Special Districts Association, has published documents defining the attributes and key characteristics of successful City Councils and Boards, supported by best practices for effective local governance. The list of attributes of effective governance teams at the local government level include:

- Develop a sense of team – a partnership with the chief administrator to govern and manage the [organization].
- Have clear roles and responsibilities that are understood and adhered to.
- Honor the relationship with staff and each other.

- Routinely conduct effective meetings.
- Hold themselves and the [organization] accountable.
- Have members who practice continuous personal learning and development.

(Source: https://www.ca-ilg.org/resource/attributes-effective-governance-teams)

One widely-cited governance framework in the local government and not-for-profit sectors is Dr. John Carver's Policy Governance® Model. Some of the important attributes of effective Board governance include the following:

- A Board (Council) governs on behalf of those not seated at the table
- The Council speaks with one voice or not at all
- Council decisions are predominately policy decisions, in four main categories:
  - "Ends" – what needs does the organization exist to meet?
  - "Executive Limitations" – the boundaries of the staff's authority for the "means" of achieving the desired "ends"
  - "Board-Staff Linkage" – the manner of delegation of authority and how the Board will evaluate executive and organizational performance
  - "Governance Process" – the board's philosophy, accountability and specific definitions of its own job.
- The Council formulates policy by determining the broadest values before progressing to the most narrow ones
- The Council defines and delegates, rather than reacting and ratifying
- Ends determination is the pivotal duty of governance (staff focus is then on "means")
- The Council controls staff by limiting rather than prescribing
- The Council forms a linkage with management that is empowering and safe
- Performance is monitored rigorously, but only against policy criteria[3]

FINDING: A formally-adopted Code of Conduct and Ethics for the City's elected and appointed officials is not in place.

The City's manual of personnel policies and procedures does, to a limited extent, touch on ethical standards and conduct expected of city employees. It is not, however, a fully-articulated code of conduct for elected officials, the appointed members of city boards and commissions, or senior executive staff.

[3] Dr. John Carver, "Basic Principles of Policy Governance," condensed from *The Carver Guide Series on Effective Board Governance,* Jossey-Bass, 2009

Model codes of council/elected official conduct are widely available, with content often addressing such matters as:

- Council powers and responsibilities
- Public meeting conduct/decorum
- Legal and ethical standards (including conflicts of interest and nepotism)
- Attendance expectations
- Open meetings/open records
- Council/staff relations
- Communication
- Complaint procedures and enforcement
- Financial disclosures

RECOMMENDATION: ***Develop and implement a municipal code of conduct and ethics for elected officials, board and commission members and senior city.***

Clear Rules

Boards and commissions could include such bodies as the Board of Public Works & Safety, Advisory Plan Commission, Board of Zoning Appeals, Civilian Fire Merit Board, Technical Advisory Committee, Community Development Corporation, Economic Development Commission, Redevelopment Commission and Redevelopment Authority. Such a code of conduct should clearly define - and differentiate - the governance roles and responsibilities of policy making and policy execution and create an enforcement mechanism. Additionally, a process of regular review and revision of the code of conduct and ethics should be established.

Once developed, provide formal orientation and education on the code of conduct, ethics, roles and responsibilities, legal obligations, and limits on authority for newly-elected officials. Also provide periodic updates and “refresher” sessions as necessary and appropriate.

Examples of municipal codes of conduct from other jurisdictions include, among many:

City and County of Indianapolis

City of Allen, Texas

Mayor and Council Handbook, Association of Washington Cities

City of Evans, Colorado

City of Santa Clara, California

FINDING: The Grand Park Sports Campus is at the epicenter of the contention between the Administration and City Council.

The Mayor's vision is to privatize as much of the Grand Park operation as possible and to promote it as a commercial development magnet, not a public park. Based on our interviews some members on the Council hold the opposite view and see it as an amenity for the enjoyment of Westfield residents. Contracts and park revenues have not been transparently managed by elected and appointed leaders of the City resulting in room for criticism and concern over stewardship of city resources, conflicts of interest and questionable decisions.

Our analysis reveals a City that made bookkeeping mistakes, order of operation errors, undocumented amendments and a pace of growth that exceeded the internal controls necessary to provide adequate controls over operations, reporting and compliance. In their 2018 audit, the Indiana State Board of Accounts articulated the issues and deficiencies of the City related to contracts and leases and contract non-compliance. Our findings mirror their comments. We found the administration and appointed officials to be forthcoming about these errors and we acknowledge their effort to implement a transparent DocuSign process to replace informal agreements with transparent and centralized storage of contracts. The result is improved internal controls for legislative and review bodies.

RECOMMENDATION: *Clearly articulate the City's strategic intent for the Grand Park Sports Campus as an economic development engine.*

Establish Vision

Competing visions and understanding of the purpose of Grand Park are evident. While some see the complex as a community amenity for the primary benefit and usage of Westfield residents, the Mayor and others view it as a signature amenity designed to attract visitors and business investment into Westfield. Reconciliation of these divergent views could require a re-branding effort to clarify the intended purpose and benefits of the City's investment in the complex.

FINDING: The City lacks a disciplined, transparent and inclusive organizational strategic planning process.

The City has completed and documented a variety of important planning processes:

- In 2007, the City undertook a comprehensive land use planning process that included a significant effort at public outreach and engagement and resulted in a physical vision and a land use map for the future of Westfield and Washington

Township. The Westfield-Washington Township Comprehensive Plan land use plan has been updated with addenda multiple times through 2016.

- The City adopted a master thoroughfare plan in 2006, along with multiple addenda through at least 2013.
- In 2016, the City participated in the creation of the Westfield Washington Township Strategic Plan and Parks Open Space Master Plan. The Township's five-year strategic planning process included a resident survey, stakeholder outreach interviews, and a series of focus groups that included the Westfield Mayor, Council members , and senior city.
- Other project-specific strategic plans have included the Grand Park Economic Development Vision and Strategy (2011) and the Grand Junction Implementation Plan addendum to the comprehensive plan (2013).
- The 2021 Westfield Financial Strategy was recently published.

Nevertheless, none of these notable planning efforts constitute a strategic plan for the future of the City government organization. As confirmed in our interviews with management staff members, no formal strategic planning document has been developed, nor is any evidence of a consolidated set of strategic goals, objectives, priorities and performance metrics for the City as a whole readily available.

The GFOA's best practice on Establishment of Strategic Plans recommends that:

> "… ***all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals***."

Still, the City does have certain artifacts of a traditional strategic plan. There is an adopted mission statement, which reads as follows:

> ***The City is committed to redefining government by demonstrating integrity and fiscal stewardship while providing quality service to our community.***

Additionally, City leadership has articulated five strategic values:

- Team Commitment
- Safety
- Service Excellence
- Fiscal Efficiency
- Innovation

These values are widely recognized throughout the organization and provide a framework within which individual departments are asked to define "strategic habits" for their respective organizations. These habits then guide the development of annual departmental goals and support the creation of performance evaluation criteria for individual employees. While this practice does promote and support performance management at the level of the individual employee, it is less effective at the enterprise level of organizational performance management. It is not clear how these "strategic habits" are linked to

a clearly-articulated set of durable strategic priorities and performance targets for the organization as a whole, as opposed to those for an operating department or an individual employee.

As described by the GFOA, a sound strategic planning process should include:

- Initiate the planning process under the authorization of the organization's Chief Executive Officer
- Prepare a mission statement
- Assess environmental factors
- Identify critical issues
- Agree on a small number of broad goals
- Develop strategies to achieve broad goals
- Create an action plan
- Develop measurable objectives
- Obtain policymakers' approval of the plan
- Implement the plan
- Monitor progress
- Reassess the plan.

RECOMMENDATION: Undertake a comprehensive, inclusive strategic planning process for the municipal organization.

As the City's Chief Executive Officer, the Mayor should assume direct responsibility- in close collaboration with the City Council - for the development of a City of Westfield strategic plan to guide the operations of city government over the next five to seven years. The process for the development of the strategic plan should be open, inclusive and transparent, and should actively engage stakeholders within the community and the city organization to enable broad-based understanding, buy-in and support.

Important aspects of the strategic planning process should include:

- Development of compelling statements of the organization's future vision, mission, and shared values
- Creation of a prioritized set of strategic goals describing in specific terms what the City must do to achieve its mission.
- Identification of discreet operational objectives and programmatic initiatives necessary for each strategic goal.
- Assignment of individual accountabilities for the execution of the plan, along with target completion dates and performance metrics for the tracking and reporting of progress.

- Design and implementation of a rigorous strategic management model that includes the alignment of the City's organizational structure, people, processes and technology to the plan, monitoring and transparent reporting of progress, and a regular process of review and recalibration of strategic priorities as needed.
- Establishment of an overarching framework of broad engagement and transparency, development of key performance indicators, and the adoption and elevation of disciplined processes for the reporting of both operational and financial results.

As depicted below, completion of such an organizational strategic plan will complement and strengthen the other long range planning processes and documents already in place:

- The comprehensive land use plan establishes a long-range physical vision for the community.
- The organization's strategic plan defines the organization's mission and values and prioritizes the specific operational goals, objectives, and action items that need to be accomplished in the near to mid-term to support the achievement of the community vision.
- The financial plan and strategy helps policy makers understand and allocate the financial and other resources necessary to accomplish the specific goals and objectives included in the strategic plan.
- The annual budget documents the short term tactical plan for the organization, funding the operating and capital spending priorities to advance the organization's mission.
- Taken together, these inter-dependent visioning and planning activities can provide the basis for designing the structure, business processes, technology infrastructure and staffing model necessary for strategic success.

See this article, Strategic Planning Revisited, published by the International City County Management Association in its August, 2019 edition of *Public Management Magazine*, for a useful "primer" on strategic planning in local government.

Some examples of municipal government strategic plan documents include:

City of Fort Wayne, Indiana City Utilities

City of Germantown, Tennessee

City of Goodyear, Arizona

City of Rowlett, Texas

FINDING: Opportunities to improve financial transparency exist.

The City has made a commitment to "provide a more inclusive and transparent budget" and has established an online financial transparency portal leveraging OpenGov software to provide an interactive online tool to enable citizen access to revenue and expense data in graphical formats. However, the interface of the transparency portal to the City's main financial system is not yet fully operational, with some of the online dashboards several months out of date.

As a part of the project we analyzed other material available on Westfield website and we also found it limited. On the Clerk Treasurer's web page, under the "Recent News" heading, the top story is the Council's approval of the Fiscal Year 2018 Budget and the other financial stories include 2014 notice of an improved tax rate, a 2013 press release regarding the City's bond rating upgrade by Standard & Poor's, and the 2013 budget approval. A search of the online Document Center using the term "budget" provides links to prior budget ordinances through the 2021 budget, and budget introduction presentations for 2009, 2010, 2013, 2015, 2016, 2018, and 2020. The Indiana Gateway's most recent budget report is the current year financial worksheet.

In none of the budget material cited above was there any substantive narrative commentary, analysis or explanation of the basis of the revenue and expense estimates, the levels of service to be provided, nor the specific community needs the budget was intended to address found. While the published budget materials may be a financial plan, they do not provide a typical reader with any meaningful insight into the policy priorities or operational initiatives.

The City currently reports its financial information on the regulatory basis of accounting in accordance with requirements set out by the Indiana State Board of Accounts. This presentation currently reports only the cash activity of each fund and does not account for other assets held or liabilities owed by the City as would be the case if the financial activity were presented in accordance with Generally Accepted Accounting Principles (GAAP). Presentation of financial information in accordance with GAAP provides the user with valuable information to judge the overall financial condition of the City in a more effective manner than is available with the current reporting model.

Our interviews with departments informed us that financial data is closely guarded by the Clerk Treasurer's office where such barriers prevent the routine analysis of transactions and analytics. The City owns or utilizes highly functional software that appears to be underutilized. Specifically, appointed leadership in the Mayor's office is unable to analyze spending patterns from purchase cards that could reveal meaningful management information for the benefit of the City. Non-sensitive data such as hours worked contained in the City's payroll software is not available for planning and performance management. Unfortunately, our experience with the Clerk Treasurer and the Clerk Treasurer's attorney prevented us from providing meaningful advice in this area. Protection of data and access to data can and should co-exist in a well-managed environment.

We experienced a spectrum of responses from the Clerk Treasurer ranging from direct conversations, informative phone calls and emails, to direction and written correspondence coming only from her attorney.

While we initially found her office to be cooperative and willing to participate in the assessment process, we must conclude that our inability to communicate with her and her office directly hampered our ability to analyze any of her requests.

Specifically:

- The Clerk Treasurer asked for support to help resolve specific issues faced by her office as it pertains to communication with other departments.
- At our scheduled meeting on February 9th to document her concerns, we were surprised to be met by her attorney where verbal communication was directed to be replaced by written questions. Baker Tilly was asked to write the Clerk-Treasurer's questions so that she could answer them in writing.
- We do not know if we effectively captured all of her questions because we were not able to interview her directly to ask follow-up and clarifying questions. What otherwise should have been a one afternoon interview on February 9th instead turned into a protracted written correspondence primarily between the Clerk-Treasurer's attorney and Baker Tilly.
- On February 9th, we sent the interview questions to the Clerk Treasurer and her attorney. We received initial responses one month later on March 9th. Baker Tilly responded to these comments on April 2nd. We received the final iteration of responses from the Clerk Treasurer's attorney on June 15th. The total process took over four months (instead of one day).

RECOMMENDATION: Commit to attain GFOA recognition for both the Westfield Annual Budget document and Annual Financial Report.

Establish Vision

Build Trust

GFOA recognizes qualifying city government annual financial reports with a Certificate of Achievement for Excellence in Financial Reporting and high-quality municipal budget documents with the Distinguished Budget Preparation Award.

The Distinguished Budget Presentation Award recognizes local governments whose annual budgets excel in four distinct categories:

- A policy document
- A financial plan
- An operations guide
- A communication tool.

In its Best Practice on Making the Budget Document Easier to Understand, GFOA recommends that "***governments strive for broader consumption and greater comprehension of the budget document***" through the organization of the budget material, the

level of detail included, the attractiveness of the document's design, the internal consistency of the materials, the inclusion of significant budget highlights, and the quality of the document format.

Beginning in 2021, the award criteria for the budget award include the following:

Section	Criteria	Mandatory?
Table of Contents	Include a table of contents that makes it simple to locate information.	Yes
Strategic Goals & Strategies	Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues.	Yes
Priorities & Issues	Provide a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).	Yes
Budget Overview	An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget as a separate section (e.g., budget-in brief) or integrated within the transmittal letter.	Yes
Organization Chart	Provide an organization chart for the entire entity.	Yes
Fund Descriptions & Structure	Describe all funds that are subject to appropriation.	No
Department/Fund Relationship	Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate.	No
Basis of Budgeting	Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis.	No
Financial Policies	Include a coherent statement of entity-wide long-term financial policies.	Yes
Budget Process	Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. Also, describe the procedures for amending the budget after adoption.	Yes
Consolidated Financial Schedule	Present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.	Yes

Section	Criteria	Mandatory?
Three Year Consolidated and Fund Financial Schedules	Include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.	No
Fund Balance	Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.	Yes
Revenues	Include projected changes in fund balance/net position for appropriated funds included in the budget presentation.	Yes
Long-range Operating Financial Plans	Explain long-range operating financial plans and its effect upon the budget and the budget process.	No
Capital Program	Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.	Yes
Debt	Include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.	Yes
Position Summary Schedule	A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.	Yes
Departmental Program Descriptions	Include departmental/program descriptions.	Yes
Departmental/Program Goals & Objectives	Include clearly stated goals and objectives of the department or program.	No
Performance Measures	Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific departments and programs.	Yes
Statistical/ Supplemental Section	Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided.	No
Glossary	A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.	No
Charts & Graphs	A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.	No

Section	Criteria	Mandatory?
Understandability & Usability	A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader.	No

The detailed criteria for award of the Certificate of Achievement for Excellence in Financial Reporting are more extensive, and can be found at the link below:

Certificate of Achievement for Excellence in Financial Reporting award criteria checklist

Accomplishment of this recommendation is consistent with the City's stated priority on financial transparency and would place the City of Westfield among the comparatively few Indiana municipalities who have received this recognition, a sample of which include:

City of Carmel Certificate of Achievement for Excellence in Financial Reporting

City of Fishers Certificate of Achievement for Excellence in Financial Reporting

City of Fishers Distinguished Budget Presentation Award

City of Fort Wayne Certificate of Achievement for Excellence in Financial Reporting

City of Indianapolis/Marion County Distinguished Budget Presentation Award

City of Lawrence Distinguished Budget Presentation Award

City of Noblesville Certificate of Achievement for Excellence in Financial Reporting

City of South Bend Certificate of Achievement for Excellence in Financial Reporting

City of South Bend Distinguished Budget Presentation Award

Hamilton County Certificate of Achievement for Excellence in Financial Reporting

Business Processes and Internal Control

Findings and recommendations included in this section focus on the City's internal business practices and opportunities to strengthen internal control within those processes.

FINDING: The City generally lacks documented internal controls.

Westfield, like many units of government, has informal policies and procedures that have evolved over time to meet operational needs of the City. Periodic review, documentation, monitoring, and risk assessment have either been done informally or not at all. Specific to Westfield, we found evidence of this in findings by the Indiana State Board of Accounts, lawsuits between elected officials, and several pieces of information provided to

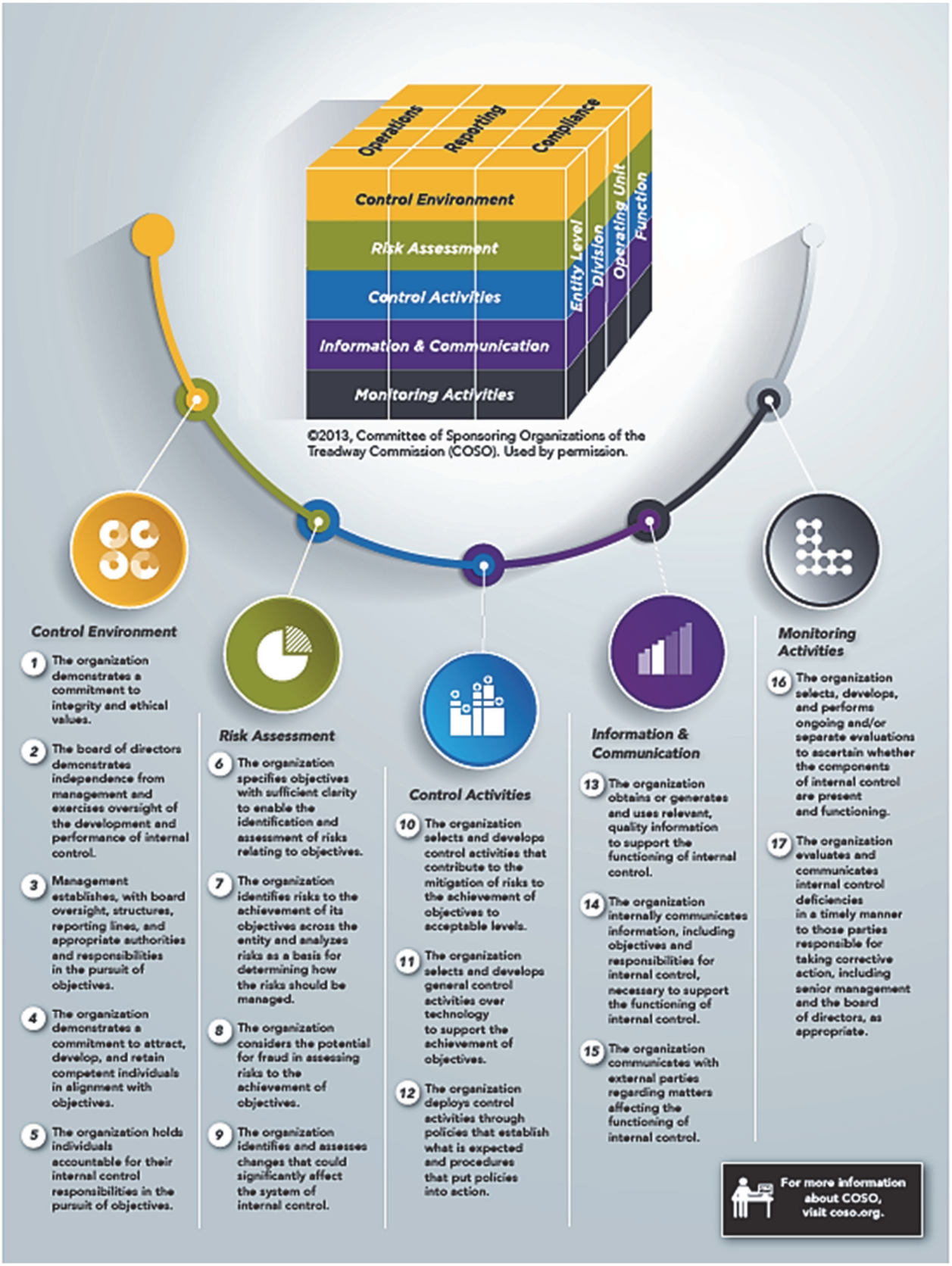
us during our interview process. While individual issues may not be materially harmful to the City, the aggregate effect is a fractured control environment that increases risk, hampers control activities, reduces quality information and communication, and makes monitoring activities ineffective.

The Indiana State Board of Accounts has published its ***"UNIFORM INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS"*** located at SBOA: Internal Control Standards. The manual utilizes widely recognized best practices for internal controls. Because governments vary in size and complexity, no single method or set of internal control policies and procedures is universally applicable. The manual provides minimum requirements while recognizing that internal control is a dynamic open field. Other publications, such as the Government Accountability Office's ***STANDARDS FOR INTERNAL CONTROL IN THE FEDERAL GOVERNMENT***, known as the "Green Book" might be beneficial to help tailor controls to better fit the City's particular needs. While adoption of the "Green Book" is not required, it can be beneficial when used as a companion guide to the SBoA manual, especially for those with oversight or internal control development responsibilities. It may be found at https://www.gao.gov/greenbook.

RECOMMENDATION: ***Adhere to the internal control framework published by the Indiana State Board of Accounts to improve operations, compliance, and reporting.***

As illustrated in the infographic on the following page, an effective internal control system integrates the following five components and related considerations to achieve operational, compliance and reporting objectives.

1. ***Control Environment***
   - Exercise integrity and ethical values.
   - Make a commitment to competence.
   - Effective use of boards and committees.
   - Facilitate management's philosophy and operating style.
   - Create organizational structure.
   - Issue assignment of authority and responsibility.
   - Utilize human resources policies and procedures.



(COSO Internal Control – Integrated Framework Principles,© 2013, Committee of Sponsoring Organizations of the Treadway Commission (COSO). All rights reserved. Used with permission.

2. ***Risk Assessment***
   - Create community objectives.
   - Incorporate process-level objectives.
   - Perform risk identification and analysis.
   - Manage change.
3. ***Control Activities***
   - Follow policies and procedures.
   - Improve security (application and network).
   - Conduct application change management.
   - Plan business continuity/backups.
   - Perform outsourcing.
4. ***Information and Communication***
   - Measure quality of information.
   - Measure effectiveness of communication.
5. ***Monitoring***
   - Perform ongoing monitoring.
   - Conduct separate evaluations.
   - Report deficiencies.

FINDING: The rapid pace of growth is straining the City's administrative processes.

As the City has grown in size and complexity, the City has received multiple audit findings regarding the handling of contractual agreements, lack of documentation over contract changes and other failures of internal control. Baker Tilly concurs with these findings and also acknowledges the steps already taken to address them. These corrective measures include:

- The implementation of DocuSign software
- Centralization of contract document retention
- Increased communication efforts between the offices of elected officials.

During the course of our interviews with Westfield officials and staff, we learned that there are similar control-related concerns including procurement cards, nepotism, and invoice processing.

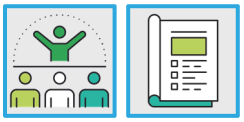
As the City continues to grow, the importance of an effective control framework, and the need to establish clear accountability for the design and oversight of that framework, is likely to increase with the complexity of the municipal enterprise.

To strengthen the organization's internal control framework, the GFOA considers the establishment of an internal audit function as best practice. Specifically, the GFOA's best practice on internal audit states:

"… ***every government should consider the feasibility of establishing a formal internal audit function to help management maintain a comprehensive framework of internal controls.***"

This practice can be particularly valuable for organizations with activities involving a high degree of risk such as complex accounting systems, multiple contracts with outside parties, and a rapidly changing operational and financial environment.

RECOMMENDATION: Establish an internal audit function.



Build Trust | Clear Rules

The internal audit role could be filled through the hiring of an experienced auditor on the city or through a contractual arrangement with an independent audit firm. Typically, the internal auditor would be selected by and responsible to the governing body. The internal auditor should be responsible for the completion of an annual risk assessment for review and approval of the City's Finance Committee, the development of an audit plan based on the risk assessment findings, and the completion, documentation, and reporting on the results of the audits included in the plan to both management and the City Council.

In addition to the evaluation and improvement of internal controls over financial matters, internal audits can provide valuable assistance to management and the governing body in the completion of performance audits and special studies and investigations as needed. We also feel this could be designed as an independent bridge between the Clerk Treasurer office and the Mayor's office to facilitate the utilization of data while continuing to ensure adequate safeguards are in place.

FINDING: Purchasing and contract administration processes are poorly documented and ad-hoc.

Interview participants note that aspects of the contract award and administration process were sloppy and loosely managed, noting multiple mistakes and uneven compliance with primarily informal policies. However, none believe that these issues are the result of malfeasance or abuse but, rather, stem from a sense of urgency and to "get things done" in the face of rapid growth of the community and service demands.

We received separate acknowledgements from the Mayor, Chief of Staff and the Enterprise Development Director that historical processes resulted in undocumented contract changes, lack of internal controls, and ineffective record retention. During our interview process we learned that the City has taken steps for electronic document processing and signatures with the resulting controls over storage. We did not however see any written policies and procedures documenting these new internal controls, nor did we find a central repository for all contracts.

Other purchasing, contracting and internal control-related issues raised during the interview and background discovery process included:

- Concerns and lack of clarity regarding the delegations of authority and procedures for entering into contractual agreements on behalf of the City.
- Possible inadequate controls regarding the use of city-issued procurement cards and non-compliance of city staff regarding p-card processes, policies, deadlines, documentation, etc.
- Delay and/or non-payment of vendor/contractor bills by the Clerk Treasurer's Office due to the lack of a formal invoice.
- Potentially premature accrual of revenue from building and development-related permit fees due to the City.
- Inability of the Clerk Treasurer to maintain an up-to-date record and copies of all city contracts due to lack of timely submittal of required documentation by the responsible administrative staff members.
- Concerns over timeliness, completeness, documentation and accuracy of Purchase Card expense reports.
- Cumbersome processes for routine processes related to stormwater, trash and utility refunds.
- Cash versus accrual accounting issues related to permit processing, revenue recognition and invoice payment.
- Questions regarding the appropriateness of the City's purchase of land owned by the Mayor's son and compliance with state law limiting the purchase price of real estate to no more than the average of two independent appraisal of the fair market value of the property.
- Potential risks of negative impact workplace equity, fairness and employee morale that can that can result from inappropriate supervisor/subordinate relationships between close family members employed by the City.

RECOMMENDATION: ***Create an authority and responsibility matrix to define roles and responsibilities over the entire procure-to-pay business process and document authorities and procedures in writing.***

Collective Decisions

Clear Rules

For each type of purchase or contract at the various approval thresholds, develop a "RACI" matrix that clearly establishes accountability for each phase and major task in the procurement and contract administration business processes. A RACI chart is a matrix used to analyze and establish who, specifically, is:

- ***R**esponsible* – the person / function that owns the task and does the work.
- ***A**ccountable* – the person / function that has the ultimate approval authority.

- ***C**onsulted* – the person / function that provides whose subject matter expertise/ advice must be sought.
- ***I**nformed* – the person / function who must be notified of results.

The RACI matrix starts with the identification of the phases and tasks involved in the procurement lifecycle, from initial requirements planning through solicitation, evaluation, selection, negotiation, award, and contract administration and closure. Then, for each of the identified tasks, the various participants in the process are identified and their proper role assigned using the RACI model. Those participants will typically include:

- ***Business Owner*** – The leadership of the department or business unit seeking to purchase supplies, equipment and/or services in support of their service programs.
- ***Purchasing Manager*** – A member of the city assigned overall responsibility for the management of the end-to-end purchasing process (not such position currently exists in Westfield)
- ***Legal Counsel*** – The City Attorney, as needed, to address contractual terms, legal risks, legal compliance concerns, etc.
- ***Chief Financial/Fiscal Officer*** - the individual responsible for ensuring that appropriations sufficient to fund the procurement are available (this role appears to be divided between the Clerk Treasurer as the fiscal officer and the Enterprise Director as an advisor to the Mayor and Chief of Staff)
- ***Information Technology*** – The person responsible for the management of the City's information technology systems and platforms as the designated representative of technology products and services (this role would be assigned to the Informatics Director in Westfield.)
- ***Contract Administrator*** – An individual assigned direct responsibility for the management of certain contracts or projects for which the procurement of goods and services are required.
- ***Mayor or Chief of Staff*** – The chief administrator of the city organization or his/her designee.
- ***Common Council*** – The governing body of the City when approval is required by City policy or state law. The Board of Public Works may also be involved at this level for certain types of purchases.
- ***Other*** – Occasional subject matter experts or functional specialists who may need to be involved based on the specific nature of a give procurement.

An illustrative example of a purchasing RACI matrix prepared for another client is shown below.

Sample Purchasing RACI Matrix

Process / Activity	Business Owner	Purchas-ing	Legal	Finance	Info Tech	Contract Admin	Mayor/ Chief of Staff	City Council	Other
Evaluation / Selection									
Receive, tabulate / evaluate bids	**I**	**R/A**			**C** [2]				**I** [6]
Prepare / issue Notice of Intent to Award to lowest responsible bidder.	**R**	**A**		**I**	**I** [2]				**I** [6]
Issue purchase orders (SEML procurement types).	**I**	**R/A**							
Review / evaluate supplier proposals (PCS procurement types).	**R**	**A**	**C**	**C**	**C** [2]	**C** [3]			**C** [6]
Complete supplier due diligence (reference checks, site visits, etc.)	**R/A**	**C**	**C**		**C** [2]	**C** [3]			**C** [6]
Select best value proposer for contract negotiation / award	**A**	**C**	**I**		**I** [2]	**C** [3]	**I**		**I** [6]
Prepare / issue Notice of Intent to Award (PCS procurement types).	**R**	**A**	**I**	**I**	**I** [2]	**I** [3]	**I**		**I** [6]

NOTES:
1 – Requisitioner is Responsible, Department Manager is Accountable
2 – When involving procurement of technology products and/or services
3 – For procurements with assigned project / contract managers. May often be the requisitioner
4 – Based on the procurement authority matrix, thresholds, delegations and county policy (see attached summary chart)
5 – Specific screening criteria for PRT review TBD based on sponsor team dialog. Generally, all $100K + PCS contracts, design/build contracts (lower threshold may be appropriate)
6 – Other subject matter experts as required, ie Property Management, Engineering, Environmental, etc.

RECOMMENDATION: *Establish and enforce rigorous controls over purchasing cards ("P-Cards").*

Collective Decisions | Clear Rules

GFOA's best practice recommendation is that:

> "***governments [should] explore the use of purchasing cards to improve the efficiency of their purchasing procedures. A competitive process should be used to select a purchasing card provider.***"

While this best practice statement recommends purchasing cards for efficiency purposes, the important risk consideration and internal control aspects of an effective p-card program are also recommended. Challenges and risks can include:

- The design and set-up of approval processes
- Avoiding duplicate payments
- Fixing accountability for reconciliation
- Compliance monitoring and training
- Difficulty in complex spend analysis
- Integration with the accounting system
- Reputational risks

Recommended elements of p-card program are:

- Clear definition of the scope of the program (usually for small dollar/high volume purchasing and, potentially, business travel)
- Documentation of a written purchasing card policy that conforms to the City's overall procurement policies and applicable state law
- Documentation of written p-card procedures, including procedural controls to address fraud prevention
- Development of a training program and training manual for p-card users
- Development of a process for selecting and managing the most appropriate p-card issuer and service provider.

The City's existing p-card policy appears to be consistent with best practice to the extent that it is widely understood, compliance is regularly monitored, and corrective action (although potentially time consuming) is taken when discrepancies or non-compliance is observed. The State Board of Accounts (SBOA) has an extensive online checklist for the design of internal controls over credit card purchases that can support the prevention, detection and correction of compliance deficiencies.

(See: https://www.in.gov/sboa/files/CREDIT-CARD-PURCHASES-long-version.pdf)

The City should make it a regular practice to consult the SBOA guidance regarding credit card controls and to adjust its own policies, procedures and practices as necessary and appropriate.

RECOMMENDATION: *Continue and complete the implementation of DocuSign electronic signature application.*

Clear Rules

Incorporate and observe best internal control practices for document approvals, including:

- Ensure that there is a permanent attachment of a signature to the related document (for example, via a PDF or similar document that cannot be altered, or via appropriate encryption).
- Create permanent audit trail of the electronic signature is created.

- Automatically alert the reader if changes are made to the document.
- Establish regular review of existing agreements to ensure terms and conditions are met.
- Assess the risk of fraud, error or misuse of the various types of electronic signatures.
- Assess the cost-benefit on different alternatives of electronic signatures.
- Consult your legal counsel on the implications of using electronic signatures.
- Develop plans for retaining and deleting electronic information and employee access to such information.
- Seek input from technology experts.
- Establish central location for documents (including allowances to separate and protect sensitive content)

RECOMMENDATION: *Ensure that proper supporting documentation is submitted with all payment requests.*

Clear Rules

On occasion, the Clerk Treasurer has been unwilling to pay bills in the absence of an invoice. While the SBOA requires that supporting documentation for payments be available for audit, that documentation is not necessarily required to be in the form of an invoice. The Clerk Treasurer and the Administration should collaborate on a clear definition of what constitutes sufficient documentation for various types of payment obligations, dollar thresholds, etc., based on guidance provided by the SBOA, and document that agreement in writing to avoid future delays.

The Indiana State Board of Accounts determines certain requirements for cities and towns and publishes those requirements in the *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*. Page 1-9 of that manual includes the following requirement related to supporting documentation, “Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.”

RECOMMENDATION: *Voluntarily strengthen nepotism rules to ensure disclosure, transparency, sensitivity and public confidence.*

Build Trust

Fair Treatment

Nepotism is defined in broad terms as the practice of people with power and influence to favor relatives and friends. Indiana law prohibits the employment of a relative – defined as a spouse, parent or stepparent, sibling or stepsibling, niece or nephew, and our uncle, or daughter-in-law or son-in-law - in the direct line of supervision

by another relative. Employees employed on July 1, 2012 are exempt from this rule unless there is a break in service after that date. Cities must comply with the minimum standards of the statute and the governing body may adopt more stringent rules.

The practice of nepotism can be an organizational risk in a number of ways. There are potential negative impacts on employee morale and loss of productivity, creation of an unhealthy or toxic work environment, and legal claims of employment-related discrimination. Steps that the City could take to mitigate these and other risks include:

- Require disclosure of the grandfathered relationships
- Implementing compensating controls, such as barring one relative from reviewing the work of another relative, restricting the relatives' ability to make compensation decisions impacting another relative, or reassigning the duties to eliminate direct lines of supervision.
- Training and educating employees regarding the potentially negative impacts and organizational risks posed by nepotism.

Organizational Effectiveness

This section includes findings and recommendations to strengthen the overall management of day to day operations within the City of Westfield.

FINDING: Existing staffing levels are lean across the board.

Consistent with any philosophical orientation towards operational efficiency and low-overhead costs, the City's administrative functions including the Administration, Human Resources, and the Clerk Treasurer's Office tend towards lower comparative staffing levels, whereas direct-service departments tend towards more generous, though not excessive, personnel resource allocations.

Forecasted residential and commercial development, and the service pressures growth generates, will require close attention and the allocation of new resources to maintain service levels in the coming years.

FINDING: The City's organizational model is highly decentralized.

The Chief of Staff, functioning as a chief operating officer on behalf of the Mayor, has direct management oversight of the administrative departments of the City. Department Directors are afforded considerable latitude and autonomy in the management of the day-in-day-out operations of their respective organizations.

The Administrative Management Team, comprised of the Chief of Staff and the Department Directors, meet collectively on regular two-week intervals, and Directors also report

that they have regular direct meetings with the Mayor to report on progress on key initiatives, address issues, confirm plans, etc. The Clerk Treasurer does not participate in these standing meetings and it is unclear whether or not she has been denied participation or has opted out. Regardless of the reason, this is a weakness in the City's organizational structure that contributes to the lack of communication and friction that exists between the elected officials.

Purchasing and contracting processes are handled with a high degree of autonomy by the operating departments and limited management oversight. Similarly, the Human Resources Director reports that she has very little involvement in the applicant screening and hiring process, with departmental management assuming the overall responsibility for the hiring process. There is a robust employee performance management process in place, also largely administered independently with limited oversight.

FINDING: The City's financial management team is fractured and under-resourced.

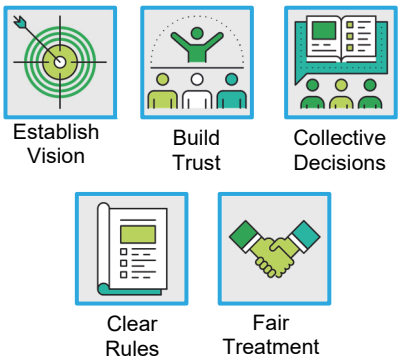
The Enterprise Development Director, organized within the Mayor's immediate administrative office, comes closest to serving as the Mayor's Chief Financial Officer, carrying both financial and non-financial responsibilities. However, this department does not have a functional relationship with the City's elected fiscal officer, the Clerk Treasurer. Working with and through the Mayor's Chief of Staff, the Enterprise Director serves as the Mayor's chief strategy officer, chief budget officer, chief contracting officer, chief innovation/efficiency officer, and special projects leader.

A previously authorized position of Financial Strategist has been eliminated and replaced by a contractual arrangement with an independent financial advisor. The advisor prepares annual financial strategy and sustainability plan for the City and assists in the preparation of the City's budget documents. Additionally, a consultant is engaged for the development of RDC reports and the evaluation of development agreements.

The Clerk-Treasurer's office has engaged a consultant for financial consulting and reporting support, as well as contractor for Microsoft Dynamics NAV support and financial reporting assistance.

The Guest Services Director handles billing and collection tasks – primarily for trash, storm water, building and sign permits – is on an organizational island, reporting neither to the Enterprise Director nor the Clerk Treasurer. Instead, this department reports to the Mayor and the Chief of Staff. Additionally, the billing processes assigned to Guest Services are managed on a separate financial system, Springbrook, which is a carry-over from its prior use as the utility billing system.

RECOMMENDATION: *Strongly consider adoption of second class city status under the Indiana Code.*



As the City continues to grow, the need for standardized financial practices, administrative processes, cross-functional collaboration, and strong executive oversight will become increasingly important.

Currently classified as a 3rd class city, Westfield's official population has grown from 30,068 in the 2010 Census to 47,923 in the 2020 Census. Having crossed the statutory population threshold of 35,000, Westfield is eligible to adopt, by ordinance, the status of a 2nd class city. Per Indiana Code 36-4-10, for each 2nd class city, a City Clerk shall be elected to serve as the Clerk of the City Council and a City Controller shall be appointed by the Mayor to serve as the fiscal officer of the city. Additionally, the size of the City Council in a 2nd class city is increased from seven to nine members, six of whom are elected by districts with the remaining three elected at large.

The 2017 Indiana Natality Report a table of population estimates for cities over 25,000 in population for Indiana cities in 2017. The table includes 25 cities with populations over 35,000. One of those cities, the City of Indianapolis, is considered a 1st class city. Of the remaining 24 cities with populations over 35,000, or 92%, have elected to become 2nd class cities.

The adoption of the 2nd Class city status, with the appointment of a formally trained and experienced financial professional should be supported by a staff of qualified accounting, payroll and financial administration specialists. The City Controller should serve on the executive management team of the City and as an active, trusted, collaborative partner with the other members of the City's leadership team.

The table below details the differences between a 2nd Class City and a 3rd Class City, along with the applicable code references.

Requirement	2nd Class City	3rd Class City	Indiana Code Reference(s)
Number of Council members	The City Council is composed of nine members, six members elected from the districts established and three at-large members.	'The City Council is composed of seven members, five members elected from the districts established and two at-large members. If the City has adopted an ordinance under IC 36-4-6-4(j) to divide the city into 4 districts, the City Council is composed of four members elected from the districts established and three at-large members.	IC 36-4-6-3 IC 36-4-6-4

Requirement	2nd Class City	3rd Class City	Indiana Code Reference(s)
Election of Council officers	The City Council chooses a president and vice president from its members.	The Mayor presides at all meetings of the City Council, but may only vote to break a tie. The City Council chooses a president pro tempore from its members to preside when the Mayor is absent.	IC 36-4-6-8
Posting of roll call vote	For 2nd class cities that maintain an internet website, the City Clerk shall post the roll call votes of the City Council on the City's internet site. If this City's software can generate a roll call vote, it must be posted within three days after the roll call vote is taken. If the City's software is not able to generate a roll call vote, the roll call vote must be posted within three days after the City Council is first able to approve the minutes of the meeting at which the roll call vote was taken.	N/A	IC 36-4-6-9
Mayoral appointments	The Mayor shall appoint: a city controller, a city civil engineer, a corporation counsel, a chief of the fire department, a chief of the police department, and others a required.	The Mayor shall appoint: a city civil engineer, a city attorney, a chief of the fire department, a chief of the police department, and others a required.	IC 36-4-9-6 IC 36-4-9-8
Board of Works	The Board of Public Works and Safety may be composed of three or five members appointed by the Mayor.	The Board of Public Works and Safety may be composed of three or five members (as determined by the Mayor). The members are the Mayor and two or four persons appointed by the Mayor.	IC 36-4-9-6 IC 36-4-9-8
Head of department of law	The Corporation Counsel is the head of the department of law. The first deputy is the city attorney, and the assist city attorney is the second deputy.	The City Attorney is the head of the department of law.	IC 36-4-9-11
City Clerk and Clerk-Treasurer position	A City Clerk shall be elected under IC 3-10-6.	A City Clerk-Treasurer shall be elected under IC 3-10-6.	IC 36-4-10-2
Fiscal Officer	The City Controller appointed under IC 36-4-9-6 is the fiscal officer.	The City Clerk-Treasurer is the fiscal officer.	IC 36-4-10-2

Requirement	2nd Class City	3rd Class City	Indiana Code Reference(s)
Fiscal Officer duties	The fiscal officer is the head of the city department of finance. The fiscal officer shall: 1) Prescribe the form of reports and accounts to be submitted to the department. (2) Sign and issue all warrants on the city treasury. (3) Audit and revise all accounts and trusts in which the city is concerned. (4) Keep separate accounts for each item of appropriation made for each city department, including a statement showing the amount drawn on each appropriation, the unpaid contracts charged against it, and the balance remaining. (5) At the end of each fiscal year, submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues. (6) Maintain custody of the records of the department and turn them over to the fiscal officer's successor in office. (7) Perform duties prescribed by statute concerning the negotiation of city bonds, notes, and warrants. (8) Keep a register of bonds of the city and of transfers of those bonds. (9) Manage the finances and accounts of the city and make investments of city money, subject to the ordinances of the legislative body. (10) Issue city licenses on payment of the license fee. (11) Collect fees as fixed by ordinance. (12) Pay into the city treasury, once each week, all fees and other city money collected by the department during the preceding week, specifying the source of each item. (13) Prescribe payroll and account forms for all city offices. (14) Prescribe the manner in which salaries shall be drawn. (15) Prescribe the manner in which creditors, officers, and employees shall be paid.	The fiscal officer is the head of the city department of finance. The fiscal officer shall: (1) Receive and care for all city money and pay the money out only on order of the approving body. (2) Keep accounts showing when and from what sources the fiscal officer has received city money and when and to whom the fiscal officer has paid out city money. (3) Prescribe payroll and account forms for all city offices. (4) Prescribe the manner in which creditors, officers, and employees shall be paid. (5) Manage the finances and accounts of the city and make investments of city money. (6) Prepare for the legislative body the budget estimates of miscellaneous revenue, financial statements, and the proposed tax rate. (7) Issue all licenses authorized by statute and collect the fees fixed by ordinance. (8) Serve as clerk of the board of public works by attending meetings, preparing agendas, and recording proceedings. (9) Perform all other duties prescribed by statute.	IC 36-4-10-4.5 IC 36-4-10-5

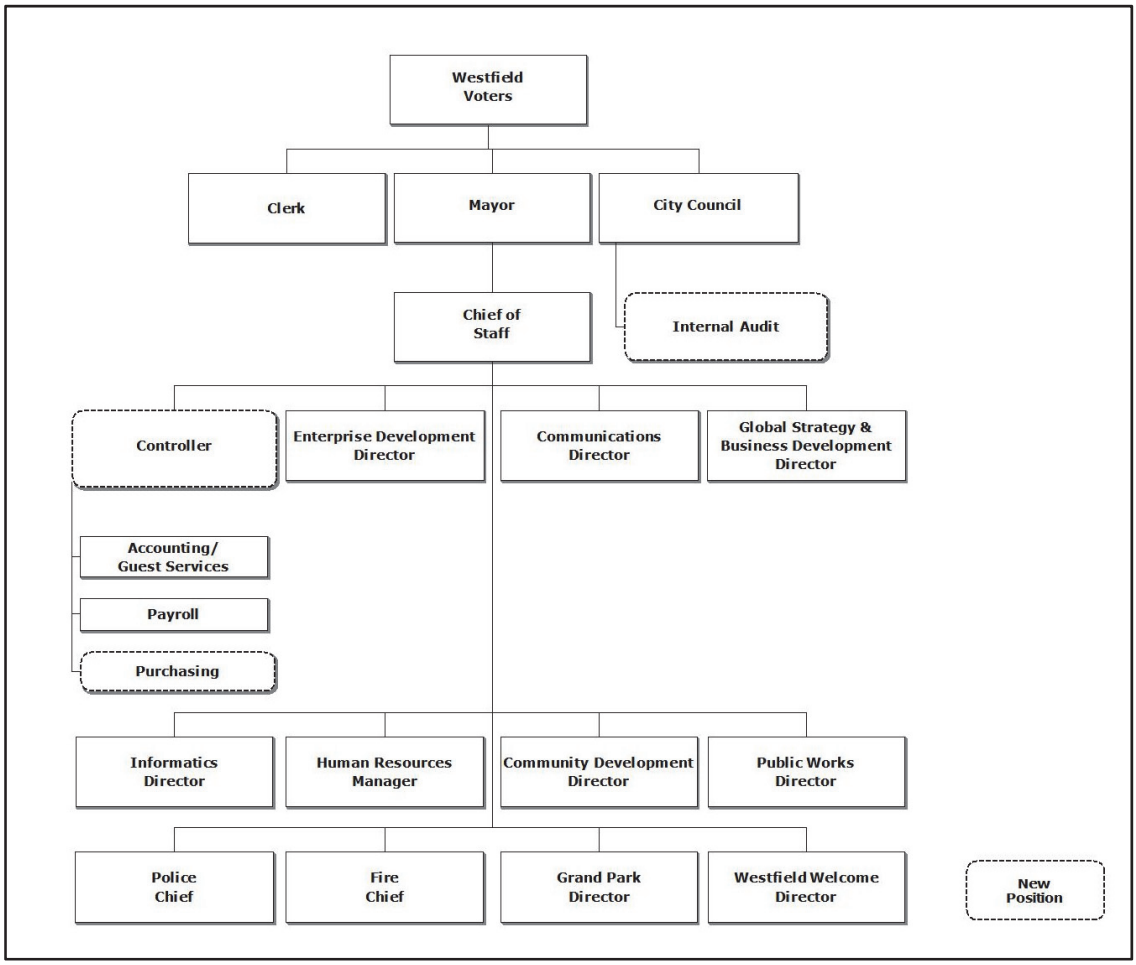
Requirement	2nd Class City	3rd Class City	Indiana Code Reference(s)
	(16) Provide that all salaries are payable monthly, unless the legislative body establishes more frequent payments. (17) Notify the city executive of the failure of any city officer to collect money due the city or to pay city money into the city treasury. (18) Draw warrants on the city treasury for miscellaneous city expenditures not made under the direction of a department and not specifically fixed by statute.		
Fiscal officer deputies	The City Council may, by ordinance, authorize the city fiscal officer to appoint a deputy. The fiscal officer is responsible for the official acts of the fiscal officer's deputy.	N/A	IC 36-4-11-5
City Manager	N/A	A nonpartisan City Manager may be employed to be the administrative head of the city government under IC 36-4-12.	IC 36-4-12

In addition to careful consideration of transitioning to 2nd Class City status, City leaders should evaluate:

- Relieving the Enterprise Development Director of routine financial, procurement and contract administrative tasks to focus on strategy development and implementation, process improvement and innovation.
- Consolidation of the Guest Services function under the supervision of the City Controller.
- Creation of new position of Purchasing Agent, reporting to the City Controller, to assume overall responsibility for the design of an effective, centralized, and legally-compliant procurement and contract administration standards, processes and practices.
- Leveraging the experience and expertise of the Human Resources Manager to develop, implement and oversee the centralization and standardization of all human capital management processes including talent acquisition (recruitment and selection), employee onboarding, employee relations/discipline, compensation and benefits administration, employee development and performance management.
- Where possible, systematize internal communication protocols utilizing agendas, sign in sheets, attendance rosters, calendar appointments, and meeting minutes to increase transparency and accountability across all departments, appointments, and elected positions.

See the high-level organizational chart on the following page illustrating the above suggestions, along with the proposed internal audit function (either in-house or outsourced.)

Potential 2nd Class City Organizational Structure



FINDING: The City's long-range capital improvement planning program can be strengthened.

Capital planning is dynamically managed by the Public Works Director and City Engineer using Excel spreadsheets. Prioritization of capital project expenditures appears to be primarily staff-driven with limited involvement of the governing body or the public at large except through the standard budget process. Furthermore, the existing capital improvement program only includes projects directly under Public Works control and, therefore, does not present a comprehensive view of the total capital needs of the City. While the current capital planning process in place appears to be analytical, thoughtful, and effective for its current purposes, it is not as transparent and comprehensive as it could be.

The GFOA Best Practice on Multi-Year Capital Planning recommends that:

"***State and local governments should prepare and adopt comprehensive, fiscally sustainable, and multi-year capital plans to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs based on a strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. A capital plan should cover a period of at least three years, preferably five or more.***"

According to the GFOA, an effective capital planning process will include the following:

- Identify needs
- Infrastructure improvements that support private development and the good of the public
- Changes in policy or community needs
- Incorporation of input and participation from major stakeholders and the general public
- Projects with revenue-generating potential
- Analyze the non-financial impacts of the project (e.g. environmental) on the community
- Determine financial impacts
- The scope and timing of a planned project should be well defined in the early stages of the planning process
- Governments should identify and use the most appropriate approaches when estimating project costs and potential revenues
- For projects programmed beyond the first year of the plan, governments should adjust cost projections based on anticipated inflation
- A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, design, construction, contingency and post-construction costs
- The ongoing life cycle costs associated with each project should be quantified, and the sources of funding for those costs should be identified
- Prioritize capital requests, based on:
- Health and Safety - Priority should be given to high risk safety issues that require a capital project to correct
- Asset Preservation - Capital assets that require renewal or replacement based on capital asset life cycle
- Service/Asset Expansion/Addition - Infrastructure improvements needed to support government's policies, plans, and studies
- Coordination with related entities
- Allow submitting agencies to provide an initial prioritization

- Incorporate input and participation from major stakeholders and the general public
- The impact on operating budget impacts resulting from capital projects
- Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., net present value, payback period, cost-benefit analysis, life cycle costing, cash flow modeling)
- Use a rating system to facilitate decision-making
- Develop a comprehensive financial plan
- Anticipate expected revenue and expenditure trends including their relationship to multi-year financial plans and ongoing impacts to the operating budget due to the capital plan
- Prepare cash flow projections of the amount and timing of the capital financing
- Continue compliance with all established financial policies
- Recognize appropriate legal constraints
- Consider and estimate funding amounts from all appropriate funding alternatives
- Consider sources and uses for debt service
- Ensure reliability and stability of identified funding sources
- Evaluate the affordability of the financing strategy, including the impact on debt ratios, applicable tax rates, and/or service fees. .[4]

Other helpful GFOA best practices statements covering capital program management include the following:

> **Master plans and Capital Improvement Planning**: *Governments should consider multiple important elements of Master Plans during its capital improvement planning*
>
> **Communicating Capital Improvement Strategies**: *Organizations should develop a communications plan for public participation focused on explaining capital needs, options, and strategies and facilitating feedback in advance of any major capital program*
>
> **Capital Project Monitoring and Reporting**: *GFOA recommends that jurisdictions establish policies and processes for capital project monitoring and reporting*

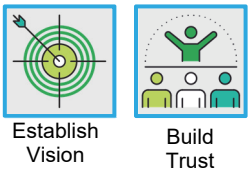
Similarly, the American Public Works Association's Public Works Management Practices Manual provides that:

- "Short and long-term capital improvement programs establish the schedule sequence for major construction and rehabilitation projects."
- "Infrastructure assets are inventoried for compliance with Government Accounting Board Statement Number 34 (GASB 34) to properly account for the agency's infrastructure"

[4] https://www.gfoa.org/materials/capital-planning-policies

- "Infrastructure maintenance activities are managed using a dedicated work order systems to track requests, work orders and cost of maintaining infrastructure assets."[5]

RECOMMENDATION: *Implement a comprehensive capital improvement planning process and prepare a thorough Capital Improvement Plan (CIP) for publication.*



The Capital Improvement Plan document should include:

- A detailed, prioritized listing of all capital construction projects, major equipment purchases, planning and design studies underway, etc.
- Clearly-defined ranking criteria and process
- Financing plan showing the projected costs and funding source(s) for each project
- Anticipated project timelines, by phase (feasibility analysis, design, land acquisition, construction, etc.) for each project
- Project justification (benefit/cost analysis)
- Expected ongoing operating and maintenance costs allocated to the responsible department(s)
- Identification of unmet capital needs

The CIP should be reviewed and updated regularly, presented to the City Council for adoption, and used to drive resource allocations during the annual budget process.

FINDING: Information technology governance and decision-making is fragmented and contentious.

While Baker Tilly understands that the Informatics Director has prepared and maintains an internal document listing future technology needs, projects and priorities for the City, no formalized and inclusive process of developing and documenting a comprehensive plan for the alignment of business needs and technology capabilities has been undertaken. Nor is an established technology governance structure and process in place.

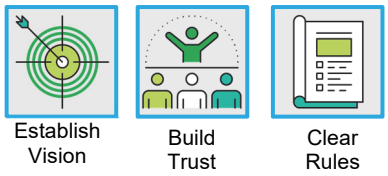
As such, the City's investments in information technology products and services may be suboptimal. For example:

- The City currently operates or maintains four separate, non-integrated financial systems:

[5] American Public Works Association, *Public Works Management Practices Manual – 8th Edition*, August 2014

  - Microsoft NAV serves as the primary financial system of record
  - OpenGov is intended as the public financial transparency system
  - Springbrook, the former utility billing system, supports the invoicing requirements of the Guest Services Department
  - Keystone Information Systems software, the legacy financial system, exists to provide historical data as needed.
- OpenGov's functionality is reportedly underutilized and that the public transparency data provided on the City's website is often outdated.
- Microsoft SharePoint serves as the City's Human Resources Information System (HRIS), lacks the features and functions of a true HRIS and is not integrated to financial system nor the outsourced payroll provider, ADP.
- Departments report that they are frustrated with the inability to easily access financial and payroll data for their internal use and to support the development of robust business intelligence/data analytics applications.
- No formalized, structured methodology for the specification, evaluation, selection and implementation is documented.
- Resistance of the Clerk Treasurer to support the integration of the fire department's time and attendance system to the payroll system results in manual re-entry of data into the payroll system.
- Contention between the Mayor and the Clerk Treasurer regarding access to payroll data is counter-productive.

RECOMMENDATION: *Develop and adopted a collaborative information technology and data governance process and invest in data analytics.*



According to the international management consulting firm McKinsey & Company, technology governance and, more specifically, data governance is a key enabler for organizations seeking to use its data and advanced analytics to support management decision makings. Specifically, McKinsey states:

> ***"Before embarking on digital transformation, data governance needs to be developed and embedded throughout the process. Leaders need to clarify the policies and standards required to ensure effective data management, and they must define dedicated roles and responsibilities across the organization."***[6]

Effective technology and data governance is a collaborative process that seeks to ensure the delivery of important business results by making better decisions on the prioritization of technology investments for the benefit of the organization and its customers.

[6] "Getting your data house in order.," July 2018, https://www.mckinsey.com/industries/consumer-packaged-goods/our-insights/digital-and-analytics-in-consumer/capabilities/getting-your-data-house-in-order

ISACA (Information Systems Audit and Control Association), an international professional association focused on technology governance lists the following challenges to effective data governance, all of which, to a greater or lesser extent, may be impeding the City's progress on its desired digital transformation:

- "Enterprises often cannot easily perceive the value of data governance, which results in a lack of management commitment, because the benefits are difficult to quantify.
- "Siloed department and organizational structures result in disaggregated datasets and data analytics challenges.
- "Lack of skilled staff to conduct data analysis creates a barrier to effective data governance."[7]

Technology/data governance seeks to ensure that:

- "Stakeholder needs, conditions and options are evaluated to determine balanced, mutually agreed enterprise objectives to be achieved through the acquisition and management of data/information resources.
- "Direction is set for data/information management capabilities through prioritization and decision making.
- "Performance and compliance of data/information resources are monitored and evaluated relative to mutually agreed-upon (by all stakeholders) direction and objectives."[8]

Various technology governance frameworks have been developed and include:

- COBIT (Control Objectives for Information Technology)
- ITIL (Information Technology Infrastructure Library)
- Calder-Moir IT Governance Framework

RECOMMENDATION: *Utilize a structured methodology for the selection of technology products and services.*

Attributes of a successful software selection process include:

- ***Stakeholder Inclusion and Collaboration*** - End users and other stakeholders must be included in each phase of the selection process to build user buy-in, acceptance and support from the earliest phases of the effort. As users take ownership in the selected product, the likelihood that expected benefits are achieved increases.

[7] "Rethinking Data Governance and Management – A Practical Approach to Data-Driven Enterprises," February 2020, ISACA white paper

[8] "Getting Started with Data Governance Using COBIT® 5," 2017, ISACA

- ***Clear Requirements*** - Almost all RFP documents present business and technical requirements in some kind of matrix or checklist format for vendor response. Too often, these requirements are written in cryptic, jargon-laced terminology. Instead, use clear language and to provide context to the requirements so that you can better gauge how closely the proposing software vendors meet your actual needs. Ambiguous requirements may leave too much to the imagination or creativity of the responding vendors, thereby risking future misunderstandings and potentially costly change orders and delays.
- ***Focus on Functionality vs Modules*** – Making sure that the functionality the selected products deliver fully address your requirements is more important than the specific modules within which that functionality is packaged. System requirements should be documented based on the particular business needs they must support rather than directly specifying a set of desired software modules. Because vendors in the marketplace bundle their product capabilities in different ways, a focus on function rather than form is necessary.
- ***Rigorous Demonstrations*** – Real-world, scenario-based demonstration scripts are crucial to the software evaluation process. Scenario-based scripts provide the software providers with specific guidance so that they can show their product offering working in the way you intend to use it. Demonstration scenarios scripts should define a logical business process encompassing a related series of requirements (e.g., the purchase requisition to payment cycle) such that end users see not only particular functions and features but can also understand how they will have to navigate the software product itself.
- ***Fair Play*** - To create a “level playing field” for proposal evaluation and selection, work with candidate vendors so that they can prepare their proposals and demonstrations with the same needs and understanding in mind. Further, engaging and working closely with procurement and legal advisors to ensure compliance with applicable regulations, facilitation of a detailed pre-proposal conference and management of a comprehensive structured demonstration process all help to ensure competitive.
- ***Balanced Choice*** – Throughout the selection process, a continuous assessment of risk vs. the rewards of each candidate solution is imperative. Through a careful “fit/gap” analysis of technical and functional capabilities, collaborative vendor reference verification and validation, potential site visits, vendor viability assessment, contract negotiation support and other due diligence activities will help you understand the multitude of tradeoffs between your preferred selection and its inherent risks.

Once a system has been chosen, utilize experienced implementation project management support – either in-house or contracted - to help assure the effective deployment and adoption of the chosen solution. Continually check-in with staff and management regarding potential issues or weaknesses and encourage communication of needs not being met and update business process policies for new system.

Subsequent Events

- Our primary work concluded in mid-August 2021. Closely aligning with the finalization of our report additional legal action was filed between the Mayor's office and Clerk Treasurer. Allegations of unauthorized spyware have been made and refuted. Our report does not cover this proceeding.

- Additionally, subsequent to the completion of our primary field work, Baker Tilly was advised that the Clerk Treasurer had charged certain legal fees relating to disputes with the Mayor to a city department other than her own without conferring with or notifying the Department Director of the allocation of these charges. Baker Tilly has not reviewed this matter and has not addressed it our findings nor our recommendations. Nevertheless, if true, best practice and professional courtesy suggest that before such a transaction is processed the department accountable for the management of the funds appropriated should be consulted.