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CITY SPOTLIGHT: JACKSON
Madison County
Incorporated 1845
2013 Population: 65,211
Municipal Management Consultant
David Angerer
david.angerer@tennessee.edu

CLASS LISTINGS & INTERACTIVE TRAINING CALENDAR
Mark your calendar! MTAS training events and conferences are listed here along with information on how to register for upcoming training events on your Solution Point account.

RESEARCH/INFORMATION CENTER NEW MATERIALS
MTAS’s Research and Information Center is always adding new materials to its collection. See what’s new for this month.

PAST ISSUES OF THE MUNICIPAL E-NEWSLETTER

NEVER STOP LEARNING
“Live as if you were to die tomorrow. Learn as if you were to live forever.”

FINAL REGULATIONS: VOLUNTEERS AND THE AFFORDABLE CARE ACT
The Internal Revenue Service (IRS) finalized rules clarifying those volunteers in a government or tax-exempt organization are exempt from the Patient Protection and Affordable Care Act (PPACA).

TPMA 22ND ANNUAL CONFERENCE
The Tennessee Personnel Management Association (TPMA) will hold the 22nd Annual TPMA Membership Conference April 8-11 at the Embassy Suites in Murfreesboro.

ITEMS TO CONSIDER IN ESTABLISHING AN APPROPRIATE INTERNAL CONTROL STRUCTURE
A municipality’s internal control structure is the system of activities designed by management to mitigate the risk that goals will not be achieved.

DENVER TURNS TO EMPLOYEES FOR PROCESS IMPROVEMENT
I recently came across an interesting article on Governing.com’s Management & Labor section (Feb. 2014 ed.) that was headlined “Forget Technology: Denver Turns to its Employees to Fix Problems.”

ELECTED OFFICIALS ACADEMY “UP ON THE MOUNTAIN”
The Municipal Technical Advisory Service (MTAS) conducted Level I of the Elected Officials Academy (EOA) training for 22 municipal officials representing 10 Tennessee municipalities on January 10-11.

REEDC HOLDS FIRST 2014 ELEMENTARY SCHOOL RENEWABLE ENERGY FORUM IN MEMPHIS
“Live as if you were to die tomorrow. Learn as if you were to live forever.”

WHILE I HOPE none of us die tomorrow and can safely assume no one lives forever, this quote often attributed to Mahatma Gandhi about learning strikes a chord with me and hopefully everybody reading this.

What I learned last week is helping me this week. What I learn this week should (with emphasis on should) help me next week. And I had better learn something next week to help me get to the following weeks. You get the picture - success and survival are critically dependent on learning. Stop learning and you...well, you stop.

Learning is important at the UT Municipal Technical Advisory Service (MTAS). We expect our fellow staff members to learn so that the knowledge pool of the organization becomes continuously deeper. You, our customers, the 345 towns and cities across Tennessee, expect us to be on top of each and every new issue that you face every day, and we work hard throughout the year to meet that expectation by continuously learning. In MTAS, we give a name to our learning activities...professional development. We learn in the classroom, at the conferences we attend, in the topical seminars we participate in and in our own personal life experiences.

As MTAS employees, each of us has a target to complete at least 32 hours of professional development each calendar year, and those professional development learning activities must be relevant to our mission of providing consulting, training and information to our customers. I am thrilled to let you know that every (repeat “every”) MTAS employee exceeded the minimum requirement for professional development in 2013 and some exceeded it by two or three times.

Your city government organization shares many similarities with MTAS, so I’m sure that allowing your employees opportunities to expand their knowledge is important to you. Some municipal employees see professional development as a waste of time because when faced with an endless stream of deadlines, it can certainly not get the important consideration it deserves. But, the return on the professional development investment, in time and money, is rich. It might even make meeting all those deadlines a little easier.

THE INTERNAL REVENUE SERVICE (IRS) finalized rules clarifying those volunteers in a government or tax-exempt organization are exempt from the Patient Protection and Affordable Care Act (PPACA). This is great news for the volunteer fire service and for combination fire departments.

In summary, hours worked by a volunteer, who does not receive (and is not entitled to receive) compensation in exchange for the performance of services, are not treated as hours of service for purposes of the PPACA. The final regulations provide that hours of service do not include hours worked as a “bona fide volunteer.” Bona fide volunteers include any volunteer who is an employee of a government entity or an organization described in section 501(c) that is exempt from taxation under section 501(a), whose only compensation from that entity or organization is in the form of (i) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of services by volunteers, or (ii) reasonable benefits (including length of service awards), and nominal fees, customarily paid by similar entities in connection with the performance of services by volunteers. The 20 percent rule for nominal fees still applies (see the MTAS publication on MORe on volunteer compensation.

By Dennis Wolf
Fire Management Consultant

Final Regulations: Volunteers and the Affordable Care Act
Affordable Care Act (cont.)


The definition of volunteer is broad enough to include volunteer firefighters, EMS personnel, CERT participants, Fire Corp participants, and similar members of a fire or emergency services department. Part-time employees (those who receive an hourly rate) are not considered volunteers.

A pre-publication copy of the rules is available here, and the sections pertaining to volunteers starts on page 26.

Here is a link to the published rules: https://www.federalregister.gov/articles/2014/02/12/2014-03082/shared-responsibility-for-employers-regarding-health-coverage.

THE TENNESSEE PERSONNEL MANAGEMENT ASSOCIATION (TPMA) will hold the 22nd Annual TPMA Membership Conference April 8-11 at the Embassy Suites in Murfreesboro.

The theme of this year’s conference is “Building the Bridge to the Future”. TPMA will again be offering the 3 Pillars of Human Resource Certificate Program as a pre-conference activity. The sessions are led by the executive staff of the Tennessee Department of Human Resources. The program has recently been approved by the HR Certification Institute for continuing education credit. To date, TPMA has issued certificates to more than 300 participants.

In addition to the pre-conference activities, the keynote speaker will be Robert Lavigna, vice chancellor and director of human resources, University of Wisconsin. Lavigna is a past IPMA-HR President and the foremost expert of public sector employee engagement.

There will be a number of sessions of interest to HR professionals ranging from workplace conflict management to legal issues in social media to an employment law update: DOMA, ADAA and FMLA. Other sessions include HR as strategic leaders and partners, ethical fitness & moral courage, diversity and multicultural differences, succession planning, the Affordable Care Act, and a practitioner’s perspective: social media and recruitment.

Registration is available on-line at: https://www.123signup.com/register?id=dqdhp

For more information, please contact Richard Stokes, TPMA executive director at 615/532-4956 or via e-mail at richard.stokes@tennessee.edu.

Items to Consider in Establishing an Appropriate Internal Control Structure

A MUNICIPALITY’S INTERNAL CONTROL STRUCTURE is the system of activities designed by management to mitigate the risk that goals will not be achieved. These activities are established to provide parameters of appropriate behavior in the procedures conducted by a municipality. The activities should provide reasonable assurance that the processes in place are functioning appropriately. The design and implementation of a good system of internal control is a critical tool of the municipality. Though widely regarded as the responsibility of the finance officer, the ultimate responsibility for the internal control structure rests with the governing body. This responsibility may not be transferred or surrendered. When designing the internal control structure, questions asked should include at a minimum:

- What could go wrong?
- Where are we vulnerable?
- How could our processes fail?
- How do we bill and collect revenues?
- How do we dispose of assets?

By Sharee Brewer
MTAS Finance and Accounting Consultant
Internal control activities are preventive and detective. Preventive controls are those in place to deter and prevent undesirable acts and errors from occurring. These include segregating duties, obtaining proper authorization, maintaining adequate documentation, limiting physical control over access, not signing blank forms, not using signature stamps, questioning unusual items, and exercising professional skepticism. Detective controls are those in place to reveal undesirable acts and errors after occurrence. These include performing reconciliations on a timely basis, having transactions reviewed by independent parties, performing physical inventories, conducting payroll payouts, and performing internal and external audits. There may be additional controls that a municipality wishes to incorporate into the internal control structure to aid in mitigating the risk of undesirable acts and errors.

Please contact your MTAS finance consultant if MTAS can be of service in assisting with the assessment and improvement of the internal control structure in your city.

By Bonnie Jones
Municipal Human Resources Consultant

I RECENTLY CAME ACROSS an interesting article on Governing.com’s Management & Labor section (Feb. 2014 ed.) that was headlined “Forget Technology: Denver Turns to its Employees to Fix Problems.” This article caught my attention for a number of reasons. Employees can often be the best source of solutions to existing workplace and municipal issues. They are on the front lines, deal with the public, and understand the inner workings of how complicated and public a city’s problems can be. Denver is one of many cities asking employees to act as subject matter experts and find ways to not only solve issues, but to save taxpayer dollars.

The city of Denver has a training academy called the Denver Peak Academy, a program designed to teach city employees analytical methods to improve their efficiency. Upon completion of the program, employees apply their learning by helping implement solutions within their areas of expertise. Denver is not alone, the article cites:

“Cities throughout the country are creating offices tasked with spurring innovation. But the Peak Academy represents a different strain. Instead of looking for better results through data analytics, new technology or paid consultants, Denver is turning to its ground-level employees for simple, straightforward reforms. More than a suggestion box, the academy provides a structured ongoing process for soliciting new ideas and making sure they happen. 

So far about 2,000 employees from 25 city agencies have undergone at least the basic two-day training from the academy. Nearly 300 have taken the weeklong course, which requires graduates to generate at least three ideas that would make their departments run more smoothly.

While the program costs about $750,000 a year, including the salaries of the eight-person staff running the academy, the budget office claims the city has already saved about $3 million by implementing the ideas of academy alumni. If every alumni proposal were in place today, the academy says that the annual cost savings would be closer to $12 million.”

The article includes a scenario where an Animal Center employee, Tara Morse, came up with a solution that saved the City of Denver $75,000 per year and provided better care for animals via quicker adoption rates:

“When pets get reclaimed by their owners, they’re usually collected in fewer than 15 days. After that, the owners rarely turn up. Yet city and county policy dictated that the agency hold animals for 30 days before trying to place them in another home. The longer they stayed, the more their health deteriorated. And as their health worsened, their chances of being adopted dropped as well. Morse recommended a new policy of 15 days. The result was just what Morse had predicted: cheaper, more effective care.”

This is one simple example of a city that relies on its employees for solutions. Other cities such as Boston, New York, and San Francisco have set the stage for dozens of smaller cities to adopt this model. Denver is doing what cities should do: letting employees sit at the table and problem solve. It’s empowering to the employee as well as the organization and taxpayers.
Elected Officials Academy “Up on the Mountain”

THE MUNICIPAL TECHNICAL ADVISORY SERVICE (MTAS) conducted Level I of the Elected Officials Academy (EOA) training for 22 municipal officials representing 10 Tennessee municipalities on January 10-11. Municipalities represented at the academy were Cowan, Jasper, Monteagle, Red Bank, South Pittsburg, Tracy City, Tullahoma, White House, Whitwell, and Winchester. The training was held at the Monteagle City Hall.

The EOA is a program designed specifically for the elected official. The curriculum was developed to give municipal officials an overview of the varied aspects of their role as a municipal leader. The academy provides municipal officials a comprehensive outline of municipal leadership responsibilities and offers networking opportunities with other local officials to share ideas and gain new insight from one another. The academy is a component of the comprehensive municipal training program provided by MTAS.

Topics covered in Level I of the academy include: foundations and structures of municipal government; an overview of charters, codes and open records; municipal finance; ethics and open meetings; and how to be an effective council member. Participants complete 10 hours of training over two days.

EOA Level II training sessions are somewhat more specific, dealing with such topics as economic development, fire department operations, police department operations, human resources, public works, risk management, and water/wastewater operations.

Persons interested in attending sessions of the EOA should contact their MTAS municipal management consultant or check out the MTAS website for sessions taking place nearby.

Facilitators at the January Tennessee EOA Level I sessions included MTAS consultants Honna Rogers, Josh Jones, Jeff Broughton, and Brad Harris. P.J. Snodgrass was the MTAS training consultant for the event.

TREEDC Holds First 2014 Elementary School Renewable Energy Forum in Memphis

THE TENNESSEE RENEWABLE ENERGY AND ECONOMIC DEVELOPMENT COUNCIL (TREEDC) held its first 2014 elementary school forum at the W.E.B. Du Bois Consortium Elementary School in Memphis. More than 100 elementary school students attended presentations about compressed natural gas from TREEDC Board Member/Gibson County Utilities General Manager Pat Riley and energy conservation from Brooke Barton of Tennessee Department of Environment & Conservation. School Principal Audrey Hudson and Memphis Councilman Dr. Edmund Ford, Jr. organized the event. Students also learned about water conservation, energy efficiency, and solar energy. TREEDC plans to establish an Energy Allowance program for students and their parents, and to conduct a renewable energy essay contest at the school. The winner will receive a free trip to the TREEDC Annual Conference at Tennessee Tech University on October 12.

TREEDC plans to hold more elementary school renewable energy forums in member communities. If you are interested in hosting a forum, please contact warren.nevad@tennessee.edu
MTAS Training Opportunities
Spring 2014

CONFERENCES

ICMA SOUTHEAST REGIONAL SUMMIT
March 6-7, 2014 | Williamsburg, VA

TENNESSEE MUNICIPAL LEAGUE 2014 LEGISLATIVE CONFERENCE
March 17-18, 2014 | Nashville

TN GOVERNMENT FINANCE OFFICERS ASSOCIATION 2014 SPRING INSTITUTE
March 21, 2014 | Jackson

MUNICIPAL COURT CLERK CONFERENCE
March 27-28, 2014 | Murfreesboro

TENNESSEE PERSONNEL MANAGEMENT ASSOCIATION 22ND ANNUAL CONFERENCE
April 8-11, 2014 | Murfreesboro
(see page 3 of this newsletter for more information)

TN CITY MANAGEMENT ASSOCIATION 2014 SPRING CONFERENCE
April 23-25, 2014 | Murfreesboro

TRANSFORMING LOCAL GOVERNMENT 2014
April 23-25, 2014 | Denver, CO


For more information contact Warren Nevad at warren.nevad@tennessee.edu

For a listing of all 2014 MTAS Training Opportunities, click here for the 2014 Training Catalog.

CMFO-Internal Control and Auditing
3/19/2014  8:00 AM  Memphis  University of Tennessee, Memphis - Dunlap Street
3/19/2014  8:00 AM  Jackson  University of Tennessee West Tenn Research & Education Center
3/19/2014  8:00 AM  Nashville  University of Tennessee - CIS Training Room
3/19/2014  9:00 AM  Kingsport  Kingsport Center for Higher Education
3/19/2014  9:00 AM  Chattanooga  University of Tennessee, Chattanooga 601 McCallie

Effective Leadership Series: The Power of Words
3/11/2014  8:30 AM  Johnson City  Johnson City Public Library
3/12/2014  8:30 AM  Knoxville  University of Tennessee - Conference Center
3/25/2014  8:30 AM  Collegedale  Collegedale City Hall

Elected Officials Academy Level II
EOA06 Human Resources
3/28/2014  3:30 PM  Knoxville  University of Tennessee - Conference Center

EOA07 Public Works
3/29/2014  8:00 AM  Knoxville  University of Tennessee - Conference Center

EOA13 Police Review
3/28/2014  6:00 PM  Knoxville  University of Tennessee - Conference Center

EOA14 Fire Review
3/28/2014  1:00 PM  Knoxville  University of Tennessee - Conference Center

EOA15 Risk Management
3/29/2014  10:30 AM  Knoxville  University of Tennessee - Conference Center

Municipal Management Academy
MMA05 Human Resource Overview
3/5/2014  8:30 AM  Collegedale  Collegedale City Hall

MMA06 Workplace Harassment and Workplace Violence
3/19/2014  8:30 AM  Collegedale  Collegedale City Hall

MMA14 Interviewing, Selecting and Retaining Employees
3/14/2014  8:30 AM  Greeneville Central Fire Station

MMA15 Employee Performance Evaluations
3/12/2014  8:30 AM  Cleveland  Cleveland Police Department

MMA17 Managing Change and Transition: Strategies for Guiding and Moving People during Changing Times
3/12/2014  8:30 AM  Williamson County Ag Expo Park

MMA18 Conflict Management
3/26/2014  8:30 AM  Cleveland  Cleveland Police Department

Writing Job Descriptions
3/11/2014  8:30 AM  Jackson  University of Tennessee West Tenn Research & Education Center
3/12/2014  8:30 AM  Franklin  Embassy Suites - Cool Springs