



Municipal Technical Advisory Service  
INSTITUTE *for* PUBLIC SERVICE

# MUNICIPAL E-NEWS

DECEMBER 2023 | QUARTER 4 | ISSUE 110



## Selected New MTAS Resources

[James “Dustin” Samples Act: Public Chapter 465, report with recommendations for Tennessee municipalities](#)

[Resources for Developing a Municipal Cybersecurity Policy](#)

[Merit and COLA Increases for FY2024: a survey of selected cities](#)

[New MRLn materials](#)

[New MORE materials](#)

[Register for MTAS Training Event \(K@TE\)](#)

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VIEW OUR CURRENT  
TRAINING CALENDAR



## Inspiration

What inspires you? What matters to you? What keeps you coming back to work each day? Why did you apply for the job you have in the first place? I have been reading a book titled *Trust & Inspire* written by Stephen M. R. Covey. These are a few of the tough questions that he asks in the book. Covey argues that you first need to be able to answer these questions for yourself before you can ask them of your colleagues. The inspiration part comes from knowing the root cause of why you care about what you are doing and then knowing the why for your employees as well.

At MTAS, our why is found in our mission statement: we work with Tennessee municipalities to improve the lives of those they serve. The General Assembly created MTAS in 1949 to help cities be more efficient and effective. These two words do not show up in the enabling legislation, but that is the basic intent of the three sections of the state law that created the agency.

MTAS is an agency of the Institute for Public Service housed within the University of Tennessee system. MTAS employees are public servants with a powerful desire to help others. Service is our



**Margaret Norris**  
MTAS Executive Director

name, our culture and our personalities. Public service matters to us, and seeing cities thrive with our assistance inspires us. We are happy when we end a conversation with a customer who says, “Thank you, that’s just what I needed.”

The bottom line is that you inspire us at MTAS. As the nation just finished celebrating the Thanksgiving holiday, it seems only appropriate to take a moment to express our gratitude to you for doing the demanding work every day to make your community a better place for everyone. Your courage, determination and desire to learn keep us coming back to work every day. Public service has sometimes been labeled a calling, and MTAS is certainly called to help you best serve your customers. Thanks for serving as our inspiration.

## MTAS Staff Members Graduate from the Administrative Professionals Academy



Doug Brown, MTAS training and development coordinator, and Nancy Gibson, MTAS codes administrative specialist, are among the latest graduates of the Administrative Professionals Academy (APA).

The APA is a year-long course covering all aspects of leadership and networking with administrative professionals from across the state. The program covers topics from vision and purpose to influencing and managing up.

Congratulations, Doug and Nancy!

[READ MORE ABOUT THE APA](#)

## MTAS Assessment Center Re-Development, Reimagining and Refreshing

An Assessment Center (AC) is not a place—it is a process used to evaluate candidate behaviors related to requirements for a job. It uses structured interviews, interactive exercises and personality tests (among other things) to help cities better predict future candidate performance based on the candidate's demonstrated, past job-related behaviors. MTAS has offered ACs to Tennessee municipalities for the past couple of decades to assist in high-level employee selection.

Over the past year and a half, many MTAS staff came together to participate in refresher training and to identify opportunities to improve the Assessment Center process.

As you can imagine, any time a system is unpacked and re-assembled, choices must be made on which aspects to leave as-is and which to alter. Here's a quick summary of the results of this reimagining process:

- Internal tools and processes were redeveloped and updated.
- MTAS staff honed their skills on the use of the assessment center process.
- Components of the process were streamlined for improved reliability and validity.
- The training provided to assessor panel members was completely redesigned.
- The AC process was refocused to the original purpose of MTAS assessment centers—the selection of positions at a department head level or above.



**John Grubbs**  
MTAS Human  
Resources Consultant

With the reimagining and redevelopment of the process and the refreshing of staff skills in conducting an assessment center, we have great confidence that the process will provide improved outcomes for our customers. When you have a need for assistance in selecting a department head or a city manager/administrator, MTAS is here to help.

As these needs arise, we encourage you to keep in mind that our ACs are not off-the-shelf. For the best outcome, your MTAS team will need time to review the position requirements. This step is critical in creating the custom assessment measures specific to the position you are hiring for and will contribute to finding the right person with the right knowledge, skills, and abilities to join your team.

If you think this a process that could help your municipality to make your next great hire, please talk to any MTAS consultant and we will be happy to answer any questions you may have.

## What Are Common Audit Findings?

In a recent presentation at the East Tennessee Chapter of the Association of Government Accountants conference on the topic of common audit findings, I shared some important information on audit findings in municipal audit reports. This article will briefly cover that information for E-News readers.

Audit findings are observations made and addressed by independent external auditors when performing the annual financial audit for a city or town. While some findings are very specific to a particular local government, some are fairly common and seen in many annual audits. Some of the more common findings include:

- A lack of segregation of duties
- Expenditures exceeding budget appropriations
- Bank reconciliations not performed timely
- Inadequate support for disbursements
- Books not closed at year end in a timely manner
- Failure to receive approval for debt issuance
- Utilities that are not self-supporting

While it would take more space than this newsletter affords to work through every common finding noted, elected officials, accounting, and



**Brad Harris**  
MTAS Finance and  
Accounting Consultant

finance staff and in fact all municipal employees need to be aware of these most common pitfalls. Additionally, all local governments should review their annual audited financial statements, typically called the audit report. Any audit findings are discussed in detail in a section near the end of the report and a Management's Corrective Action Plan must be prepared and included in the report. The Comptroller's Audit Manual on page A-20 provides details for this requirement. It is the local government's responsibility to be proactive in resolving any identified findings so that they are not repeated in subsequent fiscal years.

If you'd like to read more about some common audit findings, click on the following link to read the 10-part MTAS series on "[10 Most Common Audit Findings.](#)"



## Fire Department's Support of Firefighter Training Is Critical

Firefighters hold a position of great public trust in communities across Tennessee. Serving as a firefighter is a complex occupation with high consequences for others and oneself. Every evolution, technique or task must be practiced to a level of competency that leads to a zero-fail outcome. As a resident or a visitor in the state, you trust that if you report an emergency through the 911 emergency reporting system, competent firefighters and other first responders will respond to the location and remedy the emergency quickly and professionally. No one can meet this level of expectation and competency without consistent and routine training and drills.

You may ask, "What type and how much training are required to be a firefighter in Tennessee?" This question is often asked of MTAS consultants as we serve across our state. The answer to this question is always "it depends." It depends on what county



Steven Cross  
MTAS Fire Management  
Consultant

the fire department is in and the jurisdiction it serves. It depends on whether the municipality has adopted the National Fire Protection Association (NFPA) standards. It depends on whether the municipality follows the Insurance Service Office (ISO) requirements to earn full training credit. It depends on the level of service and level of risk tolerance the elected officials have identified for the municipality.

[Read more on firefighter training](#) at our online MRLn resource.



## TREEDC NEWS

### TREEDC CELEBRATES ITS 15TH ANNIVERSARY

The Tennessee Renewable Energy & Economic Development Council (TREEDC) recently held its 15th Anniversary Celebration in TREEDC President Dwain Land’s hometown of Dunlap.

In 2008, former University of Tennessee President Dr. Joe Johnson, Municipal Technical Advisory Service (MTAS) and mayors from Crossville, Gainesboro, Graysville and Pikeville formed TREEDC, a statewide organization of 108 city and county mayors promoting and connecting economic development with clean energy and energy efficiency. Over the years, TREEDC has worked with clean energy stakeholders such as the Tennessee Valley Authority (TVA), the Tennessee Department of Environment and Conservation (TDEC), the Tennessee Department of Economic

and Community Development (TECD) and clean energy related businesses to advance renewable energy for all communities in Tennessee. TREEDC has won numerous state and international awards since 2008.

TREEDC is poised to assist local governments with funding assistance with the implementation of the Inflation Reduction Act, Bipartisan Infrastructure Law and other clean energy programs administered by the state and federal government.



**Warren Nevad**  
Municipal Management  
Consultant



From left to right: Mark Pruett, Wilmot & Associates; Steve Seifried, TAEBC/Ameresco; Steve Harmon, Harmon Construction; Warren Nevad, MTAS; TREEDC President Dwain Land; Ben Farmer; Farmer Morgan; Andrew Click; Kimley Horn and Dr. Dennis Tennant, Tennessee Tech University.

## TREEDC NEWS, *continued from page 7*

### **INFLATION REDUCTION ACT PROVIDES \$369 BILLION IN TAX CREDITS AND DIRECT PAY OPTION FOR LOCAL GOVERNMENTS**

The Inflation Reduction Act's (IRA) elective pay (often called direct pay) provisions will, for the first time, allow tax-exempt and government entities for the first time to be able to receive a payment equal to the full value of tax credits for building qualifying clean energy projects. This could be game changing for local governments which were not previously eligible for tax credits because of the tax-exempt status.

The direct pay option is a mechanism that allows an entity to claim a tax credit as a rebate and is a part of the IRA for tax-exempt entities such as cities, counties, public schools, universities and rural cooperatives, providing these entities a new

tool to fund clean energy projects. Qualifying technologies include solar energy, geothermal energy, electric vehicle charging stations, energy storage systems, and combined heat and power cogeneration. Most technologies need to be under construction by January 1, 2025 to qualify.

Read more about [direct pay Through the Inflation Reduction Act](#). Contact TREEDC President Dwain Land at (423) 718-3435 for assistance with this program.





# CONFERENCES AND MEETINGS FOR MUNICIPAL STAFF AND OFFICIALS

## MTAS ELECTED OFFICIALS ACADEMY: MUNICIPAL FOUNDATIONS

**January 23, 2024 | Online**

This program familiarizes municipal elected officials with foundational aspects of municipal governance. Topics cover foundations and structure of municipal government, charters and codes, ethics, open meetings, public records, effective meetings, and municipal finance.

## MTAS ADMINISTRATIVE HEARING OFFICER TRAINING 2024

**March 21, 2024 | Online**

This course will provide an overview of the duties of a certified administrative hearing officer and an overview of best practices. This course will cover the following:

- A review of the provisions that govern the AHO Program
- Case examples and case studies
- The importance of working with the code official
- This course serves as initial training and recertification.

## TENNESSEE FIRE CHIEFS ASSOCIATION WINTER CONFERENCE

**January 30–February 1, 2024 | Jackson**

## TENNESSEE MUNICIPAL LEAGUE LEGISLATIVE CONFERENCE

**March 4-5, 2024 | Nashville**

## NATIONAL LEAGUE OF CITIES CONGRESSIONAL CITY CONFERENCE

**March 17-20, 2024 | Washington, D.C.**

Photo by MTAS Municipal Court Specialist John Eskew.

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