

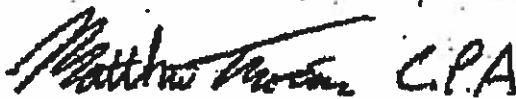
DISCLOSURE BY SPECIAL STATE EMPLOYEE
OF FINANCIAL INTEREST IN A STATE CONTRACT
AS REQUIRED BY G. L. c. 268A, § 7(e)

	SPECIAL STATE EMPLOYEE INFORMATION
Name of special state employee:	Matthew Troiano, CPA
Put an X beside one statement.	<p>I am a special state employee because:</p> <p><input type="checkbox"/> I serve in a state position for which no compensation is provided.</p> <p><input type="checkbox"/> I am not an elected official, and I earned compensation for fewer than 800 hours in the preceding 365-day period.</p> <p><input type="checkbox"/> By the classification of my position by my state agency or by the terms of a contract or my conditions of employment, I am permitted to have personal or private employment during normal business hours.</p> <p><input checked="" type="checkbox"/> I work for a company or organization which has a contract with a state agency, I am a "key employee" because the contract names me or it is otherwise clear that the state is contracting for my services in particular, and the contract states that I am a special state employee or indicates that I meet one of the three requirements listed above. —</p> <p>Please note - The contract does not state that Matthew Troiano is a special state employee or indicate that he meets the requirements listed above. Based on a phone call with the Massachusetts State Ethics Commission, the Commission believes that Matthew is considered a "special state employee." We respectfully disagree. Please see pages 3-5 for additional explanation.</p>
Title/ Position	Partner at Alexander, Aronson, Finning & Co., P.C. (AAFCPAs)
Fill in this box if it applies to you.	<p>If you are a special state employee because a state agency has contracted with your company or organization, please provide the name and address of the company or organization.</p> <p>AAFCPAs - Westborough 50 Washington Street Westborough, MA 01581</p>
State Agency/ Department:	<p>This is "my State Agency."</p> <p>Commonwealth Corporation</p>
Agency Address:	2 Oliver Street 5th Floor Boston, MA 02109
Office Phone:	617-727-8158
Office E-mail:	info@commcorp.org
	Check one: <input type="checkbox"/> Elected or <input checked="" type="checkbox"/> Non-elected
Starting date as a special state employee.	The services under the current contract between AAFCPAs and Commonwealth Corporation for audit and tax services began on July 1, 2019.


<p>BOX # 1</p> <p>Select either STATEMENT # 1 or STATEMENT # 2.</p> <p>Write an X by your financial interest.</p>	<p>ELECTED SPECIAL STATE EMPLOYEE</p> <p>I am an elected special state employee.</p> <p>___ STATEMENT #1: I had a financial interest in a contract made by a state agency before I was elected to a compensated special state employee position. I will continue to have this financial interest in a state contract.</p> <p>___ STATEMENT #2: I will have a new financial interest in a contract made by a state agency.</p> <p>My financial interest in a contract made by a state agency is:</p> <p>___ A compensated, non-elected position with a state agency.</p> <p>___ A contract between a state agency and myself.</p> <p>___ A financial benefit or obligation because of a contract that a state agency has with another person or with a company or organization.</p> <p>___ Other work because a state agency has a contract with my company or organization and I am a "key employee" because the contract identifies me by name or it is otherwise clear that the state is contracting for my services in particular.</p>
<p>BOX # 2</p> <p>Select either STATEMENT # 1 or STATEMENT # 2.</p> <p>Write an X by your financial interest.</p>	<p>NON-ELECTED SPECIAL STATE EMPLOYEE</p> <p>I am a non-elected special state employee (compensated or uncompensated).</p> <p>___ STATEMENT #1: I had a financial interest in a contract made by a state agency, other than an employment contract, before I took a non-elected, compensated special state employee position. I will continue to have this financial interest in a state contract.</p> <p>My financial interest in a contract made by a state agency is:</p> <p>___ A contract between a state agency and myself, but not an employment contract.</p> <p>___ A financial benefit or obligation because of a contract that a state agency has with another person or with a company or organization.</p> <p>OR</p> <p>__x__ STATEMENT #2: I will have a new financial interest in a contract made by a state agency.</p> <p>My financial interest in a contract made by a state agency is:</p> <p>___ A compensated, non-elected position with a state agency.</p> <p>___ A contract between a state agency and myself.</p> <p>__x__ A financial benefit or obligation because of a contract that a state agency has with another person or with a company or organization.</p> <p>___ Other work because a state agency has a contract with my company or organization and I am a "key employee" because the contract identifies me by name or it is otherwise clear that the state is contracting for my services in particular.</p> <p>Please see pages 3-5 for additional explanation.</p>

FINANCIAL INTEREST IN A STATE CONTRACT	
Name and address of state agency that made the contract	<p>This is the "contracting agency."</p> <p>Same as "my state agency":</p> <p>Commonwealth Corporation 2 Oliver Street 5th Floor Boston, MA 02109</p>
Write an X to confirm this statement.	<p><input checked="" type="checkbox"/> In my work as a special state employee for my State Agency, I participate in or have official responsibility for activities of the contracting agency.</p> <p>Please see below for additional explanation.</p>
FILL IN THIS BOX OR THE BOX BELOW	<p>ANSWER THE QUESTION IN THIS BOX IF THE CONTRACT IS BETWEEN THE STATE AGENCY AND YOU.</p> <ul style="list-style-type: none"> - Please explain what the contract is for. <p>N/A</p>
FILL IN THIS BOX OR THE BOX ABOVE	<p>ANSWER THE QUESTIONS IN THIS BOX IF THE CONTRACT IS BETWEEN THE STATE AGENCY AND ANOTHER PERSON OR ENTITY</p> <ul style="list-style-type: none"> - Please identify the person or entity that has the contract with the state agency. - What is your relationship to the person or entity? - What is the contract for? <p>The Commonwealth Corporation, a quasi-governmental entity of the Commonwealth of Massachusetts, has a contract with AAFCPAs, a Massachusetts CPA firm organized as an S-corporation, to perform audit and tax services for its fiscal year ended June 30, 2019. The contract is for a total of \$56,500, plus clerical and out of pocket fees. It is anticipated that the audit and tax services under the contract, which began in July 2019, will conclude by November 15, 2019. The contract can be renewed annually.</p> <p>Matthew Trolano CPA is a partner at AAFCPAs. He is one of 15 partners who are also shareholders in the firm. Matthew is named as the engagement partner in the contract for audit and tax services and is responsible for the delivery of services from AAFCPAs to Commonwealth Corporation. Based on a phone call with the Massachusetts State Ethics Commission, based on advisory 06-01, the Commission believes that, as a result of being named in the contract, Matthew is considered a "special state employee." We are requesting a section 7e exemption.</p> <p>Commonwealth Corporation went through its customary procurement process before hiring AAFCPAs to provide audit and tax services. This process, and the audit and tax services, are overseen by the Independent Board of Directors of Commonwealth Corporation.</p>

<p>What is your financial interest?</p>	<p>- Please explain the financial interest and include the dollar amount if you know it.</p> <p>The Commonwealth Corporation administers the Workforce Training Fund (WTF) Program. The WTF is a fund financed entirely by Massachusetts employers, including AAFCPAs. The purpose of the WTF is to provide resources (consisting of grants up to \$250,000, with a 1:1 employer match) to Massachusetts employers to train their employees. The grant recipient employers are chosen by the Workforce Training Fund Advisory Board, which is an independent group consisting of 9 members representing the general public, businesses, training providers, and labor organizations.</p> <p>For more information about the WTF program, please see http://workforcetrainingfund.org/programs/general-program/faq/ and http://workforcetrainingfund.org/programs/general-program/guidelines/AAFCPAs plans to apply for a WTF Program grant from the Commonwealth Corporation to support a new AAFCPAs Leadership Academy training initiative. AAFCPAs plans to use the grant for external leadership training consultants. The grant would allow up to approximately 130 AAFCPAs employees, based in Massachusetts, to learn valuable leadership skills that would benefit both them and the Commonwealth workforce as well. The skills gained would encompass leadership, communication, collaboration, employee engagement, and many other valuable inter-personal skills. The grant size would be up to the program maximum of \$250,000, and AAFCPAs would have to "match" the grant 1:1</p> <p>Based on a phone call with the Massachusetts State Ethics Commission, they believe that if AAFCPAs receives a WTF Program grant, this gives Matthew Trolano (as a shareholder in AAFCPAs) an "indirect financial interest" in the grant. That is why we are applying for this exemption.</p> <p>CPAs are held to the highest ethical standards. All of our employees complete ethics trainings as a part of our licensure renewals. We also have to assess independence in every client relationship. We do not believe this relationship would impair our independence. AAFCPAs has been a Massachusetts employer for 45 years. We have grown our company to 211 employees and plan to continue to grow and hire for years to come. An important part of our growth is dependent on training our employees. If we do not train our future leaders, our entire company is at risk.</p> <p>The award of WTF grants is determined through a competitive grant application process by an independent Workforce Training Fund Advisory Board, who is independent of both the Commonwealth Corporation and the Commonwealth as a whole. The members of this Advisory Board also have no relationships with Matthew Trolano or AAFCPAs that would create a conflict of interest. The grant selection process is independent and impartial.</p> <p>If Matthew Trolano is not able to receive this conflict of interest section 7e exemption, it would put AAFCPAs and its employees at a competitive disadvantage to other Massachusetts CPA firms that are allowed to utilize the grant.</p>
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	<p>AAFCPAs, as a Massachusetts employer, pays into the WTF Program (similar to the Commonwealth unemployment pool). Thus, any grants from the WTF program would represent a return of the amounts AAFCPAs has paid into the pool, not a "gift" to AAFCPAs. We believe we have the same right to access the grant funds as any other MA company.</p> <p>Based on these factors, AAFCPAs and Matthew Trolano respectfully request the approval of this Section 7e exemption.</p>
Date when you acquired the financial interest	<p>Matthew Trolano would acquire the indirect financial interest at the time if/when AAFCPAs is awarded a WTF grant from the Commonwealth Corporation. AAFCPAs plans to apply for this grant once the exemption is received – hopefully in fall 2019.</p>
What is the financial interest of your immediate family?	<p>- Please explain the financial interest and include the dollar amount if you know it.</p> <p>N/A - No financial interest of immediate family.</p>
Date when your immediate family acquired the financial interest	<p>N/A - No financial interest of immediate family.</p>
Employee signature:	
Date:	8-23-2019

APPROVAL OF EXEMPTION BY THE GOVERNOR

Governor's name:	
	APPROVAL OF § 7(e) EXEMPTION
	<p>I have received a disclosure under G.L. c. 268A, § 7(e) from a special state employee who seeks to have a financial interest in a contract made by the state. I understand that the special state employee participates in, or has official responsibility for, activities of the state agency that made the contract. As Governor, I approve this exemption under § 7(e) regarding the financial interest identified by the state employee.</p>
Governor's signature:	
Date:	9/30/2019

Attach additional pages if necessary.

File your completed, signed Disclosure with:
State Ethics Commission, One Ashburton Place, Room 619, Boston, MA 02108