



Operational and Policy Assessment Status

City of Ojai City Council – December 9, 2025



Background Information

- Eide Bailly was hired in early 2024 to conduct an operational assessment of the Finance Department
- A report was issued in August of 2024 outlining a number of observations and recommendations covering various areas of the City's financial operations, including:
 - Staffing and Routine Accounting
 - Payroll
 - Technology Use
 - Accounts payable and purchase orders
 - Cash receipts and banking
 - Grant administration
 - Budgeting
 - Credit card management
- The engagement was handed off to the current project team in November of 2024 due to their experience with managing the Finance Departments of California cities
- The team includes two former Finance Directors, as well as the former Accounting Manager for one of California's largest cities

PROJECT TEAM

AND

YEARS OF EXPERIENCE
IN CALIFORNIA LOCAL
GOVERNMENT



Dr. Bradford Rockabrand, CPA, CIA, MBA

National Partner in Charge
21 Years

Financial Management



Scott Catlett, MPA

Director
26 Years



Amber Haston
Manager
13 Years

Accounting



Nancy Brambila, CPA

Senior Manager
25 Years



Sadye Greenwalt, CIA, MBA
Manager
7 Years

Technology



Michael Gomez, MPA

Senior Technology Advisor
26 Years

Operational Assessment Recommendations Status

Staffing and Routine Accounting

Payroll

Technology Use

Accounts Payable and Purchase Orders

In Process

- Eide Bailly is assisting with accounting backlog
- The City now prepares an Annual Comprehensive Financial Report (ACFR)
- Most vacant City positions filled

In Process

- 457 reporting process modified
- Positive pay process revamped
- Personnel action form process modified
- Timekeeping software identified

In Process

- Eide Bailly assisting with the evaluation and implementation of system upgrades and new functionality

In Process

- Centralized invoice routing implemented
- Purchase orders module of ERP implemented
- Staff training in progress

Operational Assessment Recommendations Status

Cash Receipts and Banking

Fully Implemented

- Bank reconciliations moved in house
- Stale dated checks reviewed and policy implemented
- Banking centralized

Grant Administration

In Process

- Grant administration policy drafted by Eide Bailly
- Assistance provided by Eide Bailly with SEFA preparation
- Implementation of revised practices and improved data management in process

Budgeting

In Process

- Consultant assisting the City with revising the format of the budget book

Credit Card Management

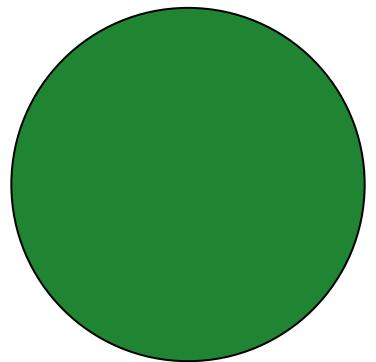
Fully Implemented

- Credit card expense report process revised
- Fuel card program implemented

Policy Gap Analysis

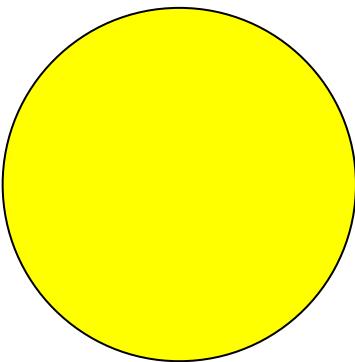
- Based on several policy gaps identified during the Operational Assessment, the City requested that Eide Bailly complete a more detailed policy gap analysis to identify any opportunities for improvements to the City's financial policies
- A report was issued in February of 2025 identifying recommended changes to existing City financial policies and any policies that the City did not have in place
- The report assessed 26 areas of policy and procedures for the City's consideration
 - 7 policy areas were assessed as requiring modifications to align with best practices
 - 19 policy areas were assessed as adequate or with minor areas for possible enhancements
- City staff identified which policies could be drafted or revised in-house and which policies they wanted Eide Bailly to prepare in collaboration with the City

Policy Gap Analysis Recommendations Status



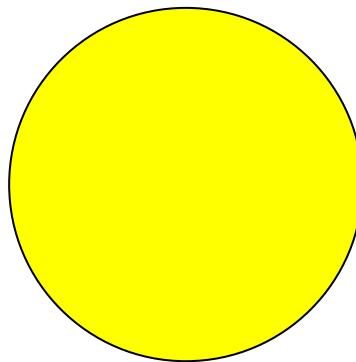
Budget Administration

Implemented by City Staff



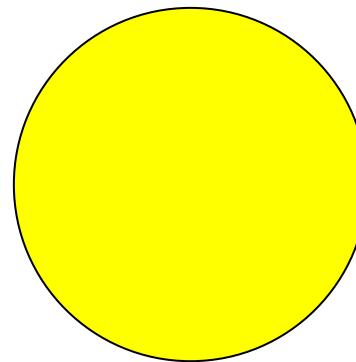
Cash Management

Drafted by Eide Bailly



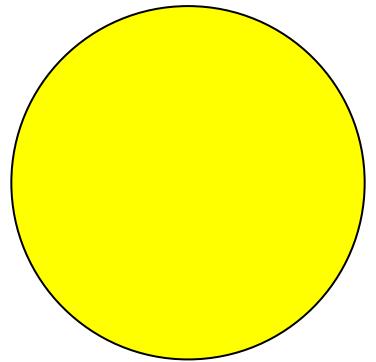
Grant Administration

Drafted by Eide Bailly



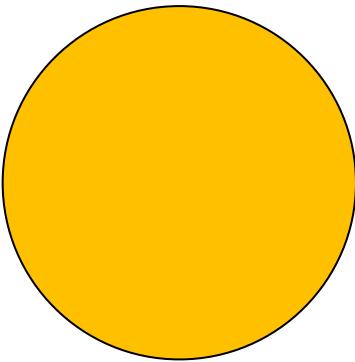
Procurement

Drafted by Eide Bailly



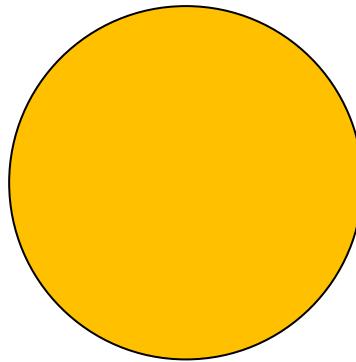
Credit Cards and Travel

Drafted by Eide Bailly



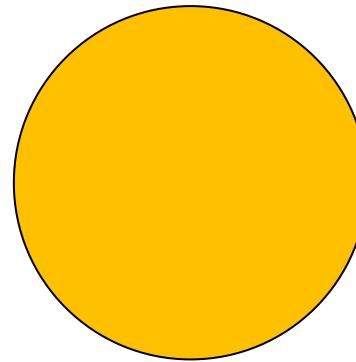
Capital Assets

Phase 2 Policy
to be Drafted by City Staff



Debt Management

Phase 2 Policy
to be Drafted by City Staff



User Fees and Charges

Phase 2 Policy
to be Drafted by City Staff

The Bottom Line

- The majority of the recommendations from both the Operational Assessment and Policy Gap Analysis reports have been implemented
- The Finance Department staff have made numerous positive operational changes in a short period of time
- The changes to the City's technology use in the Finance Department will have long-lasting benefits related to efficiency, internal controls, and reporting
- The City's in-process policy and procedures library is well on its way to being comprehensive and in alignment with best practices
- We very much appreciate the City staff's trust and collaborative spirit during the past 18 months



Thank you

Bradford Rockabrand, CPA, CIA

brockabrand@eidebailly.com

eidebailly.com