



# 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

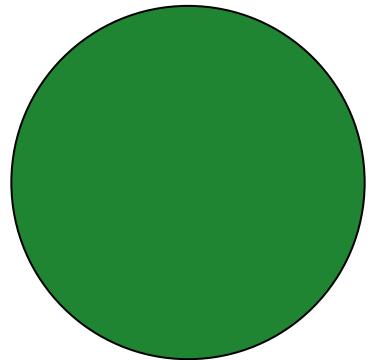
### Fully Implemented

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

# Policy Gap Analysis

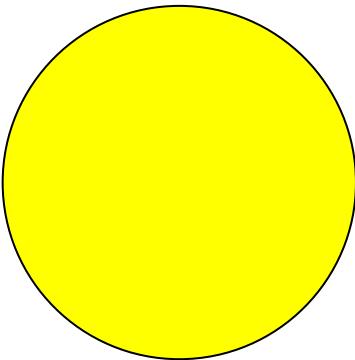
- Based on several policy gaps identified during the Operational Assessment, the City requested that Eide Bailly complete a more detailed policy gap analysis to identify any opportunities for improvements to the City's financial policies
- A report was issued in February of 2025 identifying recommended 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



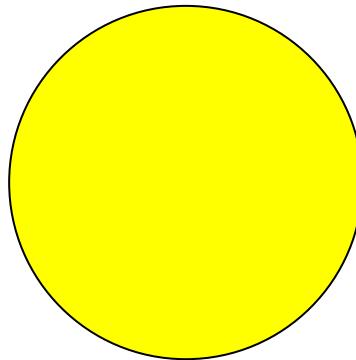
## Budget Administration

Implemented by City Staff



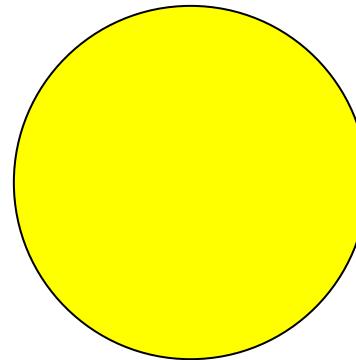
## Cash Management

Drafted by Eide Bailly



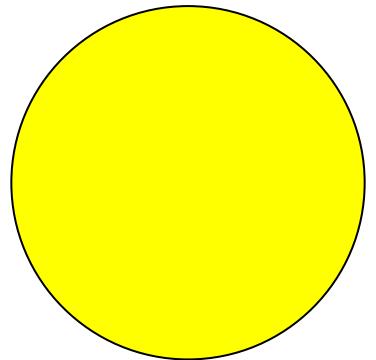
## Grant Administration

Drafted by Eide Bailly



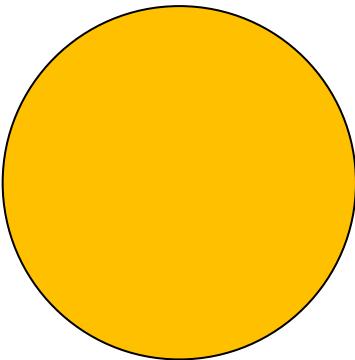
## Procurement

Drafted by Eide Bailly



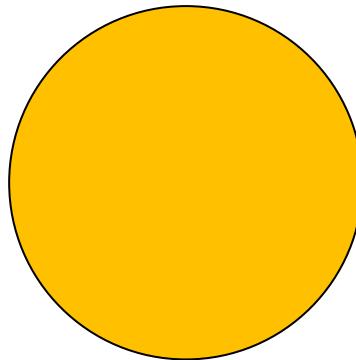
## Credit Cards and Travel

Drafted by Eide Bailly



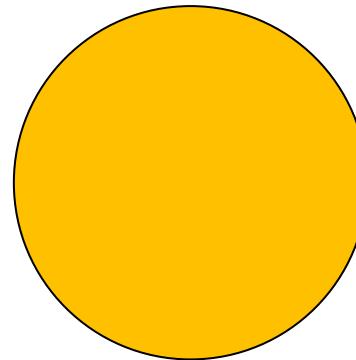
## Capital Assets

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](mailto:brockabrand@eidebailly.com)

[eidebailly.com](http://eidebailly.com)