

# Audit Highlights

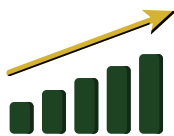
OPT conducted a performance audit of the Findlay Utility Department at the request of the City. This report includes an in-depth analysis of the City's water and sewer activities and comparisons to both peers and industry standards.

## NOTEWORTHY ACHIEVEMENT



We found that Findlay produces more water, processes more wastewater, and services more accounts than peers; and that it does so with a smaller total staff. This has allowed the City to maintain operations at an overall lower cost per million gallon of water produced and distributed or treated. In addition to being more efficient than peer departments, we also found that the City's Utility Department is outperforming industry standards related to water production and treatment.

## CAPITAL PLANNING

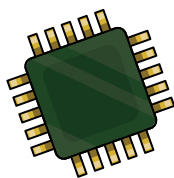


» The City maintains a five-year planning document related to future capital projects, this plan includes projections for water and sewer projects.

» The existing capital plan does not meet all elements of best practices as identified by the Government Finance Officers Association.

» Long-term planning that is tied to specific funding sources will allow for better alignment of programmatic goals to future financial capacity.

## UTILITY BILLING SYSTEM



» The City uses a system of billing software, data collectors and transmitters, and water meters in order to bill accounts for water and sewer services.

» The City should ensure it is using the most up to date operating system in order to avoid potential issues related to outdated software.

» Any ongoing concerns should be documented in order to identify systemic problems related to the billing system.

» If it is determined that a new system is necessary, the City should conduct a thorough review of potential options to ensure one is chosen which addresses the needs of the City in a fiscally responsible manner.