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CITIZENS SUMMARY

Findings in the audit of Public Water Supply District #4 of Washington County

Policies and Procedures	The Board President was compensated for services performed while also serving on the Board, creating a conflict of interest. Other concerns with this arrangement and payment were noted. District ordinances do not address key areas such as bidding procedures, receipting and depositing procedures, delinquent accounts, billing procedures, late fees, and refunds. The Board has not adopted a formal policy regarding public access to district records.
Bidding Procedures	Bids or proposals were not solicited for the sewer tank repair and replacement project. In addition, the district does not have written bidding procedures.
Budgets	The district budget does not include all statutorily required elements.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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