

# FOLLOW-UP OF LANDFILL OPERATIONS

September 2020

Original audit report issued August 2019

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**Karen E. Rushing**  
Clerk of the Circuit Court and County Comptroller  
Office of the Inspector General  
Sarasota County, Florida



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# AUDIT SERVICES

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**David Beirau, CFE, CIG, CIGA, CIGI, CGI**  
Director of Internal Audit and Inspector General

Auditor  
**Sofya Bogdanova, CFE, CIGA**  
Internal Auditor/Investigator

Please address inquiries regarding this report to David Beirau, by e-mail at [dbeirau@scgov.net](mailto:dbeirau@scgov.net) or by telephone at (941) 861-5280. This and other reports prepared by the Office of the Inspector General are available at <http://www.sarasotaclerk.com/inspector-general/inspector-general-audit-reports>.



## EXECUTIVE SUMMARY

As part of the Annual Audit Plan, the Clerk of Circuit Court and County Comptroller's *Internal Audit Department and Office of the Inspector General* conducted a Follow-up Audit of Landfill Operations. The purpose of the audit was to evaluate the steps taken to address the observations reported in the original audit report and subsequent corrective actions taken by responsible management.

The original audit detected operations of the landfill lacked Board of County Commissioner's (BCC) approval for hazardous waste fees and waiving of tipping fees for an established courtesy program, the department also lacked approved policies and procedures related to landfill access keys and gate codes, lacked oversight and monitoring over landfill access and administration of the courtesy program, and was not compliant with various departmental policies and procedures. Since the original audit Landfill Operations enhanced procedures related to landfill access keys and gate codes and gate access monitoring, submitted and received a Board of County Commissioner's (BCC) approval for County Resolution related to very small quantity items such as hazardous waste items and discontinued courtesy program previously implemented. While all of the additional enhancements improved Landfill Operations process, there are still some issues of non-compliance with departmental operating procedures that required management attention.

The Follow-up Audit of Landfill Operations detected non-compliance with the following Landfill Operation stipulations:

- Hazardous waste rates and fees
- Compliance with Departmental Policies and Procedures
- Monitoring Process for Physical Keys

Lack of compliance with Department of Landfill Operations Rules and Regulations could result in loss of revenue and could result in a higher risk that the County will be exposed to compliance risks.



## SUMMARY AND RESULTS

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### ***Background***

The purpose of the September 2020 Follow-up Audit of Landfill Operations was to evaluate the steps taken to address the observations reported in the original audit report and subsequent corrective actions taken by management, specifically as it related to Department of Landfill Operations. The scope of the audit included Opportunities for Improvement identified in the original audit of Landfill Operations Dated August 2019.

The original audit report concluded that Department of Landfill Operations appeared to have adequate controls in place to mitigate risks related to the operations of the Landfill. In addition, Landfill Operations appeared to be in compliance with applicable laws, resolutions and County policies and procedures. There were, however, opportunities to improve compliance with the Department of Landfill Operations procedures as detailed in the Opportunities for Improvement section of the original audit report.

### ***Objectives***

The objectives of this follow-up audit was to evaluate the observations reported on the original audit report for Landfill Operations, dated August, 2019 and subsequent corrective actions taken by responsible management. This was achieved by providing independent, objective analysis as well as reasonable assurance that the previous concerns has been addressed and appropriate corrective measures implemented.

To meet the objectives of the follow-up audit, the following procedures were performed:

- Performed inquiries of the Department of Landfill Operations personnel.
- Obtained an understanding of changes made to the Landfill Operations processes since the original audit report date.
- Reviewed policies and procedures, and evaluated internal controls, related to: Tipping Fees, Voids and Hold Accounts, Refunds, Advanced Payment Accounts, 750 Accounts, and Key and Control Access.
- Examined the following items:
  - A Random sample of 185 billed transactions between the dates of January 15, 2020 and April 30, 2020.

- A random sample of physical key acknowledgement forms signed and approved between the dates of January 15, 2020 and April 30, 2020.
- A random sample of 31 gate access codes acknowledgement forms signed and approved between the dates of January 15, 2020 and April 30, 2020.
- A random sample of 70 voided transaction processed between the dates of January 15, 2020 and April 30, 2020.
- A population of transactions associated with 750 Accounts processed between the dates of January 15, 2020 and April 30, 2020.
- A population of Advanced Payment accounts opened between the dates of January 15, 2020 and April 30, 2020.
- A population of refund requests processed for Advanced Payment accounts between the dates of January 15, 2020 and April 30, 2020.

## Overall Results

Based on the results of our follow-up audit procedures, Department of Landfill Operations has addressed the previous concerns and implemented appropriate corrective action on the conditions identified in the original audit report.

### Open Conditions and Pending Corrective Action\*

1. Hazardous Waste Rates and Fees
7. Compliance with Departmental Policies and Procedures

### Open Partially Complete and Pending Corrective Action\*

5. Monitoring Process for Physical Keys

### Closed Conditions and Follow-Up Results\*

2. Courtesy Program Policies and Procedures
3. Approval of Courtesy Program for Residents
4. Policies and Procedures for Landfill Access
6. Acknowledgement Forms
8. Advanced Payment Accounts
9. Compliance with Accounting Policies and Procedures

*\*The conditions above are categorized by the current status and are numbered to correlate with the original audit report's Opportunities for Improvement.*

Although three (3) *Opportunities for Improvement* remain open, this concludes the follow-up audit process as it relates to Department of Landfill Operations.



## OPEN CONDITIONS AND PENDING CORRECTIVE ACTION

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Two (2) of the nine (9) conditions identified in the original report remain open and continue to require management attention.

### 1. Hazardous Waste Rates and Fees.

#### **Current Status, Follow-Up Audit dated August 2020:**

While testing sampled transactions auditor identified several transactions, 38 transactions (18%) out of 185 tested, processed for a category labeled as Construction and Demolition Debris, that were processed at a rate inconsistent with County Resolution No 2018-107 – Central County Solid Waste Disposal Complex Tipping Fees. These transactions were calculated at the rate of \$54.00 per ton, when in the County Resolution No R2018-107 for tipping fees the rate listed as \$48.96 per ton. Auditor also identified one (1) transaction out of the 185 total sampled where rate was applied incorrectly and one (1) transaction processed as a zero charge for items not listed in either County Resolution No R2018-107 – Central County Solid Waste Disposal Complex Tipping Fees or County Resolution No R2020-020 – Very Small Quantity Generator Waste Management Charges. Auditor considers Opportunity for Improvement No 1 - Hazardous Waste Rates and Fees as open.

#### **Original Audit Observation, Report dated August 2019:**

The BCC has the authority to levy and collect fees through Florida Statutes and has also been outlined within the Sarasota County Code. Florida Statute 125.01(1)(k) authorizes the BCC to provide and regulate waste collection and disposal. Florida statute 125.01(1)(t) authorizes the BCC to adopt ordinances and resolutions necessary for the exercise of its powers. Per the Sarasota County Code, section 106-40, the BCC has been authorized as the body to establish service charges, to levy, and collect rates and fees through approval of County resolutions.

During the review of the sampled weight tickets, the auditor determined that the County has established a price list that has not been presented to or approved by the BCC, for disposal of hazardous waste. When commercial hazardous waste is dropped off, there is a charge to dispose of the waste per the price list. However, when residential hazardous waste is dropped off, under most circumstances there will be no charge.

#### **Original Recommendations, Report dated August 2019:**

For services provided by the County for the collection of hazardous waste, for both residential and commercial customers, modify the rates and fee schedule to include these services and prepare a proposal to be presented to the BCC for approval.

### **Management Action Plan:**

## **7. Compliance with Departmental Policies and Procedures.**

### **Current Status, Follow-Up Audit dated August 2020:**

Auditor tested 70 (24%) randomly selected transactions out of a population of 292 transactions for the period of January 15, 2020 through April 30, 2020. Auditor noted that transactions were only voided by Financial Specialist II or Supervisors user names, and appropriate noted with new transaction number were included in the voided transaction. However, auditor identified 15 out of 70 transactions (or 21% of total transactions tested) where username of operator who weight vehicle in and weight vehicle out and username of operator who voided the transaction are the same individual.

### **Original Audit Observation, Report dated August 2019:**

In order for someone to dispose of waste at the landfill, they are required to pull up to the scale house, inform the attendant the materials being disposed of, provide their driver's license, and obtain a weight of their vehicle. The attendant will then create a ticket which is placed into a "hold" status. This designation indicates that the transaction has been created and is being held until the person returns to weigh out and pay. The attendant will then direct the person to the correct area of the landfill for disposal. During the course of business it is sometimes necessary for the attendants to delete tickets from the hold status or to void transactions that are completed and processed.

The department has policies and procedures in place for deleting transactions from a hold status and for processing voids. The policies and procedures require that only a Financial Specialist II or Supervisor deleted a ticket from hold and/or void a transaction. Hold tickets should only be deleted when the wrong account was used, the wrong material was entered, or the truck did not dump at the landfill. The reason for not dumping must also be provided. Completed tickets should only be voided when a correction must be made and there is no other way to correct it or when a ticket has been duplicated. Departmental policies and procedures requires that employees cannot void or delete from hold tickets that they previously entered and that a new ticket's transaction number be added to the previously voided ticket when a new ticket is created.

During review of the 288 deleted from hold and void tickets in the statistical sample, the auditor identified:

- 69 instances where the person that created the ticket also deleted or voided the same ticket, and
- 21 instances where the transaction was voided and the other transaction number was not included.

**Original Recommendations, Report dated August 2019:**

To ensure compliance with department policies and procedures and maintain appropriate segregation of duties:

- employees should not delete or void tickets they previously entered,
- voided tickets should include the new transaction number when a new ticket is created, and
- only Financial Specialist II or Supervisors should be allowed to delete a ticket from hold or void a transaction.

**Management Action Plan:**



## OPEN PARTIALLY COMPLETE CONDITIONS AND PENDING CORRECTIVE ACTION

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### 5. Monitoring Process for Physical Keys.

#### **Current Status, Follow-Up Audit dated August 2020:**

During review of the signed acknowledgement forms for physical keys auditor noted that based on original audit recommendations, Landfill Operations management re-keyed the facility and revised the key log policy to include a key custodian, who is responsible for ensuring that proper forms are signed prior to key issuance. Auditor noted that key authorization forms have been updated to include additional information such as address and phone number on the form. Also additional line for signature of the Person Distributing keys was included on the form to ensure inventory of keys are kept track of. However the form lacks a signature area for key custodian accepting the key upon the key's return. Out of seven key forms selected for review auditor identified two forms that listed key as returned to the department in the key log, however one form did not have a date of the return documented on the form, and second form was missing entirely. Auditor considers Opportunity for Improvement No 5 - Monitoring Process for Physical Keys as open.

#### **Original Audit Observation, Report dated August 2019:**

When an employee or contractor needs to obtain access to the landfill facilities and/or needs to access the facilities after normal operating hours, they are required to complete an acknowledgement form. The acknowledgment form for issuing physical keys collects the key name and number being issued, individuals name, company name, and date. The form also includes a statement that the individual is required to sign to acknowledge receipt of the keys and that the keys are not to be loaned, transferred, misused, modified, or copied. The department has developed a spreadsheet (key log) to track physical key inventory so that they know who the custodian of each key is. 7

During review of the signed acknowledgement forms for physical keys and the department's key log for monitoring physical key access, the auditor identified the following issues:

- 31 of the 32 individuals listed as custodians on the key log did not have an authorization form on file,
- 11 of the 20 authorization forms on file did not indicate which key was being issued,

- Three keys listed in the key log were issued to two individuals that no longer work for the County and management was unable to determine if one of the three keys were returned to inventory or re-issued,
- Two keys were not issued to individuals, but rather to a company, and
- The authorization forms do not require relevant contact information to be obtained, such as a phone number and/or email address,

Although the department has mechanisms in place for issuing physical keys and tracking those custodians, they have not maintained the key log and do not appear to be actively monitoring the inventory of physical keys. Additionally, the department does not consistently utilize the authorization forms when providing keys to employees. After interviewing staff, it was determined there have been instances where keys are received by the previous employee and given to the new employee that is taking over the previous employees responsibilities without completing an authorization form.

**Original Recommendations, Report dated August 2019:**

To ensure physical key inventory is appropriately controlled, the process of issuing and returning keys should be enhanced. Additionally, the department should ensure that physical key inventory is being tracked and routinely monitored. Enhanced procedures should require that the department:

- Perform and document an inventory of all physical keys and the respective custodian of the keys,
- Mark each physical key so that they are unique,
- Enhance the authorization form to include fields for additional contact information such as a phone number and/or email address,
- Enhance the authorization form to include fields for documenting the date the key was returned, who received the key, and if the key log was updated,
- Obtain completed authorization forms for all keys currently issued, and
- Update the key log based on the performance of the inventory of all physical keys.

**Management Action Plan:**



## CLOSED CONDITIONS AND FOLLOW-UP RESULTS

### 2. Courtesy Program Policies and Procedures.

#### **Current Status, Follow-Up Audit dated August 2020:**

The Courtesy Program was discontinued from use starting October 01, 2019. No transactions were processed by Landfill Operations using 750 Account for the period of January 15, 2020 through April 30, 2020. Auditor considers Opportunity for Improvement No 2 - Courtesy Program Policies and Procedures closed.

#### **Original Audit Observation, Report dated August 2019:**

Per the established departmental policies and procedures, the department has implemented a program as a courtesy to residents that allows for residents to drop off trash for no charge for various circumstances, like missing a trash pickup at their home. Residents are only allowed to use this program once. When a resident comes to the landfill and it is determined that this program will be used, the County verifies that the resident has never used the program before. The resident is then required to complete a Verification Form. The receipt is then attached to the completed form and is to be entered into a spreadsheet to be able to track residents that have used the program.

The auditor selected a statistical sample of 67 transactions out of a population of 81 transactions that were processed through the courtesy program during the audit period. During review of the sampled transactions it was determined that:

- Every sampled transaction lacked completed Verification Forms and copies of the receipts, and
- Management was unable to provide documentation of the spreadsheet that was to be used for tracking and monitoring residents that have previously used the courtesy program.

#### **Original Recommendations, Report dated August 2019:**

To reduce the risk of the courtesy program being abused, the department must ensure that:

- Established policies and procedures are followed,
- Required documentation is obtained for each transaction,
- Each transaction is routinely documented in a master spreadsheet, and
- Management regularly monitors the program for compliance and possible abuse.

#### **Management Action Plan:**

County residents occasionally bring solid waste to the landfill and are surprised to find they must pay a disposal fee. While many do provide payment, some cannot and rather than turn them away, the Division Manager established the 750 Account (Courtesy Program) allowing disposal fees to be charged to the Solid Waste Collection District rather than the resident on a limited basis. However, upon review by the Department, the 750 Account is only used by a handful of county residents each year except during the cleanup activities following Hurricane Irma. The small number of users does not justify the necessary tracking procedures and supporting documentation needed to continue use of the 750 Account and it will be discontinued at the end of FY2019.

### **3. Approval of Courtesy Program for Residents.**

#### **Current Status, Follow-Up Audit dated August 2020:**

The Courtesy Program was discontinued from use starting October 01, 2019. No transactions were processed by Landfill Operations using 750 Account for the period of January 15, 2020 through April 30, 2020. Auditor considers Opportunity for Improvement No 3 - Courtesy Program Policies and Procedures closed.

#### **Original Audit Observation, Report dated August 2019:**

During discussion with management, it was determined that the courtesy program that was put into practice was never brought before the BCC for their review and approval. The Sarasota County Code, section 106-40 states that the BCC shall have the power to levy and collect rates or fees as required for the collection of residential waste, commercial waste and disaster debris within the County. The BCC may also adopt, by appropriate resolution the procedures to establish, adjust and approve any fees within the County.

#### **Original Recommendations, Report dated August 2019:**

To address the lack of BCC approval for the courtesy program, determine if the continued use of the courtesy program is a desired practice. If so, the department should present the program to the BCC for their approval.

#### **Management Action Plan:**

Management has reviewed the process and procedures necessary to continue to use the 750 Account (Courtesy Program). That review has led to the decision to discontinue the program at the end of FY2019.

### **4. Policies and Procedures for Landfill Access.**

#### **Current Status, Follow-Up Audit dated August 2020:**

Auditor obtained and reviewed the updated policies and procedures related to physical access to the landfill location. Auditor observed that policy includes the outline for the following process:

- Issuing a gate access card, gate code, or physical key,
- Returning gate access cards and physical keys,
- Removing access rights for individuals with gate access cards and gate codes, and
- Tracking and monitoring individuals with access to the landfill.

Auditor considers Opportunity for Improvement No 4 – Policies and Procedures for Landfill Operations as closed.

**Original Audit Observation, Report dated August 2019:**

The landfill is enclosed by a physical fence with a primary gate that allows access to the facility between the hours of 6:30 am and 5:30 pm Monday through Friday and 6:30 am to 2:30 pm on Saturday. Additionally, there is an unattended lane that requires an access card or gate code in order to obtain access to the landfill. Typically, employees, contractors, and members of the RC fliers club are the only individuals that would be granted access to the landfill on a regular basis, either with a physical key and/or a gate access card or key. Residents that wish to visit the landfill to view wildlife and take photographs are provided a gate code that changes daily. In order to obtain access to the landfill, the department uses acknowledgement forms for issuing gate access cards, gate codes, and physical keys to individuals that have a need to access the landfill. They have also developed a spreadsheet (key log) to track physical key inventory and the individuals of specific physical keys. However, the department lacks approved policies and procedures that outline the process for issuing, returning, tracking, and monitoring access to the landfill for gate access cards, gate codes, and physical keys.

**Original Recommendations, Report dated August 2019:**

To ensure proper physical access to the landfill, the department should develop policies and procedures that will, at a minimum, outline the process for:

- Issuing a gate access card, gate code, or physical key,
- Returning gate access cards and physical keys,
- Removing access rights for individuals with gate access cards and gate codes, and
- Tracking and monitoring individuals with access to the landfill.

**Management Action Plan:**

Management has revised the landfill access control procedures to address the following: means of access (card, code, key), return of access means from transferred and separated personnel, key re-issuance, removing access rights when warranted and personal responsibility for lost or unreturned cards or keys. Additionally, the Division's Business Manager will be enacting an improved monthly

compliance and monitoring system for tracking individual cards and keys and tracking those who have accessed the site.

## **6. Acknowledgement Forms.**

### **Current Status, Follow-Up Audit dated August 2020:**

Auditor tested 31 names out of the population of 230 that have an active issued unattended gate code for the period of January 15, 2020 through April 30, 2020. A total of 14 out of 31 tested were selected from the list of RC Fliers club list to verify the accuracy of the documents signed before the gate code were issued to the user. Auditor noted the following all individuals with gate codes issued to them have undated acknowledgement forms on file completed with information and initials on the back of the form, all acknowledgement forms have a signature of the Landfill Operations staff approving the gate code issuance, all of the forms for RC Fliers club have Landfill Operations staff signature next to line indicating the proof of membership was verified. Auditor considers Opportunity for Improvement No 6 – Acknowledgement Forms as closed.

### **Original Audit Observation, Report dated August 2019:**

When an individual needs to obtain access to the unattended gate entrance at the landfill, they are required to complete an acknowledgement form. The acknowledgement form for issuing electronic codes and gate access cards collects basic information like the gate code number, access card number, individual's name, address, company name, printed name, signature, and date. The form also includes a statement that they agree to comply with the Site Access Rules, that the card shall not be used by anyone else, that lost or damaged cards cost \$5.00 to replace, and that access cards shall be returned when they no longer require access to the site. On the back of the form the Site Access Rules are provided and require the individual to initial that they read and agree to follow the rules. Once the form is completed the County approves the form and lists the number of the access card or the electronic code on the form.

Additionally, for members of the RC fliers club that are seeking access to the landfill, the County will verify their membership status through the club's website. The website database states the member's name, their spouse's name, and the date their membership is set to expire. The auditor obtained a population of 166 individuals that were granted access to the unattended gate entrance to the landfill as of April 4, 2019. A random sample of 114 was selected and reviewed. During review the auditor identified the following items:

- Four individuals did not have completed and signed acknowledgement forms on file,
- One individual's acknowledgement form lacked County approval and the gate access card or number was not listed on the form,
- One individual's acknowledgement form was not initialed to indicate acknowledgement of the Site Access Rules, and

- One individual was granted access, but upon review of the membership listing, the person was not listed as the spouse of the member.

### **Original Recommendations, Report dated August 2019:**

To ensure adequate oversight of access to the unattended gate entrance at the landfill, anyone requesting access should complete and sign an acknowledgement form. If the request is made by a member of the RC Fliers club, then the County should verify that they are a current member per the clubs membership database. The County should also review each form to ensure it is complete.

### **Management Action Plan:**

The Landfill Operations Manager or their designee approves all site access requests. Staff has not always provided an acknowledgement form to be completed by the requestor nor have they always verified the form is completed correctly before issuing an access card. Therefore, staff will be provided additional training to ensure compliance with established procedures including those specific to members of the RC Fliers club, who lease part of the property. All current RC Fliers club members will be required to verify their membership status and have their card number verified annually. Membership status will also be confirmed prior to issuance of an access card to new club members and when corrections or replacement cards are required. The Landfill Operations Manager or their designee will monitor the program for accuracy and compliance.

## **8. Advanced Payment Accounts.**

### **Current Status, Follow-Up Audit dated August 2020:**

A total of 3 New Advanced Payment Accounts were established during the period of January 15, 2020 through April 30, 2020. Auditor tested the entire population (100%) and found no issues. All documents were properly filled out, signed and dated in the correct places. Auditor considered Opportunity for Improvement No 8 - Advanced Payment Accounts as closed.

### **Original Audit Observation, Report dated August 2019:**

The County created a program allowing frequent customers the option to setup an Advanced Payment Account (APA) for the exclusive use of disposing solid waste at the CCSWDC. An APA is defined as a prepaid 'deposit' account that allows any person (business proprietor, corporation, or individual) that desires to have an alternative method of paying for solid waste disposal fees. APA customer's elect to make a deposit into an account that is used exclusively for their use at the CCSWDC. The minimum deposit amount is \$500; however, it is suggested that the deposit amount be equal to the expected usage over a thirty day period. The customer is solely responsible for maintaining a sufficient minimum available balance for any disposal fees at time of entry and at no time is an account allowed to carry a negative balance.

The auditor obtained and reviewed the APA guidelines and obtained a list of new accounts opened during the audit period. Each completed application was reviewed for each of the 16 accounts opened during this period. During testing, the auditor identified two applications that lacked a place on the form for a signature and they were not signed.

**Original Recommendations, Report dated August 2019:**

To ensure adequate oversight of access to the unattended gate entrance at the landfill, anyone requesting access should complete and sign an acknowledgement form. If the request is made by a member of the RC Fliers club, then the County should verify that they are a current member per the clubs membership database. The County should also review each form to ensure it is complete.

**Management Action Plan:**

The Landfill Operations Manager or their designee approves all site access requests. Staff has not always provided an acknowledgement form to be completed by the requestor nor have they always verified the form is completed correctly before issuing an access card. Therefore, staff will be provided additional training to ensure compliance with established procedures including those specific to members of the RC Fliers club, who lease part of the property. All current RC Fliers club members will be required to verify their membership status and have their card number verified annually. Membership status will also be confirmed prior to issuance of an access card to new club members and when corrections or replacement cards are required. The Landfill Operations Manager or their designee will monitor the program for accuracy and compliance.

**9. Compliance with Accounting Policies and Procedures.**

**Current Status, Follow-Up Audit dated August 2020:**

During the period of January 15, 2020 through April 30, 2020 a total of two refunds requests were processed for Advanced Payment Accounts. Both were properly documented with required supporting documentation and processed in accordance with appropriate Accounting Policies and Procedures. Auditor considered Opportunity for Improvement No 9 - Compliance with Accounting Policies and Procedures as closed.

**Original Audit Observation, Report dated August 2019:**

A customer with an Advanced Payment Account may request a refund of any unused portion of their account. The request is subject to review by Solid Waste staff and must meet approval guidelines outlined within the Accounting Policies and Procedures. Chapter 9.8 of the Accounting Policies and Procedures states that "*Credit card payments must be refunded to the same credit card through credit card process.*"

The auditor obtained and reviewed the APA guidelines and obtained a list of new accounts opened during the audit period. Each deposit and refunded deposits were reviewed for each of the 16 accounts opened during this period. During testing, the auditor observed three accounts that were closed and a subsequent refund was issued. For each of the three accounts, a deposit was collected via a credit card, a request was made to close the account and refund the balance, the request was approved by two Solid Waste staff and a refund was issued via a check.

**Original Recommendations, Report dated August 2019:**

To ensure compliance with Chapter 9.8 of the Accounting Policies and Procedures, deposits made via credit card should only be refunded via the credit card that was used to make the deposit.

**Management Action Plan:**

Management will ensure compliance with Chapter 9.8 of the Accounting Policies and Procedures related to credits issued to Advanced Payment Accounts opened using a credit card. The Solid Waste Business Manager or their designee will ensure compliance with the established policy.



## APPENDIX A

Following is the original *Audit of Department of Landfill Operations* dated August 2020.

