



# Audit of Solid Waste - Landfill Operations

## **Division of Inspector General**

**Gary J. Cooney, Clerk of the Circuit Court & Comptroller**  
**Audit Report**

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**Inspector General**

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**Report No. BCC-175**  
**February 6, 2020**



**Division of Inspector General**

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Board of County Commissioners

The review of Solid Waste - Landfill Operations that was identified in the 2019 Audit Plan is complete.

Overall, the controls in place are well designed and functioning as intended. Some opportunities for improvement are identified in the report.

We appreciate the cooperation and assistance provided by the Office of Public Works during the course of our audit.

Respectfully submitted,

Terri W. Freeman  
Inspector General

cc: Gary J. Cooney, Clerk of the Circuit Court & Comptroller  
Denise Bell, Chief Deputy Clerk  
Jeff Cole, County Manager  
Ron Russo, Deputy County Manager  
Fred Schneider, Director, Office of Public Works

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email [fwa@lakecountyclerk.org](mailto:fwa@lakecountyclerk.org)

# Scope and Objective

The objective of the audit of Landfill Operations was to assess the design and execution of operating and financial controls performed at the convenience centers and landfill and activities performed by the Compliance Specialist to ensure compliance to Department of Environmental Protection (DEP) requirements and Florida Administrative Code Chapter 62-701.

Tests were conducted in order to achieve the audit objective, which included inquiry with management and staff, review of management and compliance reports, observations at convenience centers and the landfill, and verification of the accuracy of judgmentally selected records. The audit scope was January 1, 2019 through December 31, 2019.

Non-Ad Valorem Assessment calculations and processes and the management of haulers were not covered during this audit because they were assessed during the June 2018 audit titled *BCC-162 Solid Waste Assessment*.

# Overall Conclusion

Overall, controls are well designed and functioning as intended. Opportunities for Improvement are included in this report.

# Background

The Lake County Landfill is a designated facility that collects household garbage and recycling for no charge, or a fee as indicated on the annually updated fee schedule. There are five convenience centers located throughout the County that allows residents to drop off waste at no charge.

The Lake County landfill is currently inactive, which means it has reached its permitted waste capacity and has been certified as closed by the Department of Environmental Protection (DEP). The landfill is governed by the DEP and the Florida Administrative Code Chapter 62-701.

The Compliance Specialist is a position established by management to perform internal inspections of landfills, collaborate with consultants and the Lake County Environmental Services' Laboratory staff to ensure timely submission of reports required by regulations, and to ensure Lake County is following current regulations.

# Opportunities for Improvement

## 1. Standard Operating Procedures - Compliance

The Landfill Attendant Standard Operating Procedure (SOP) does not reflect current operations. It was observed that landfill attendants do not consistently check customer identification to verify Lake County residency. The SOP states, “IDs must be checked every day. This includes repeat customers that might come every day.” After discussion with management, they determined it is acceptable for attendants to not check the identification of citizens who visit the landfill on a frequent basis for legitimate reasons.

If the SOP does not address why, when, and how staff can deviate from this procedure requirement, non-citizens and businesses could use the facilities for illegitimate purposes leading to loss of fee income and increased operational costs.

**Agreed Upon Action:** Management revised the wording of the Landfill Attendant SOP to be indicative of current operations.

## 2. Standard Operating Procedures - Availability

Attendants at two convenience centers knew where the SOPs should be, but could not produce copies of the SOPs when asked.

There is a risk that staff may not understand their roles and responsibilities if they cannot refer to the SOPs when needed, which could result in safety issues, lead to operational issues that reflect negatively on the County’s reputation, or could lead to noncompliance to laws and regulations.

**Agreed Upon Action:** Management provided updated SOPs to each convenience center employee and posted the SOPs at each convenience center.



### 3. Disposal Fees

Convenience center attendants use a paper system to track the disposal of waste products with defined limits but do not charge customers when they exceed those limits. Attendants are not able to look up customer's drop-off history for all sites and charge them appropriately, which results in financial loss to the County.

**Agreed Upon Action Plan:** Management will obtain electronic tablets, develop a database that will update in real-time with the assistance of the Information Technology Department, and utilize an existing interactive map to track waste information. The tracking system will be piloted at the busiest convenience centers.

**Target Completion Date: September 30, 2020**

### 4. System Access

During the audit, it was identified that an employee who transferred from the department had administrator access to PC Scales, the system used by Solid Waste. There is a greater risk of fraud or a cybersecurity attack if someone has unauthorized access to a system administrator account because of the elevated access it provides.

**Agreed Upon Action:** Management removed the previous employee from the system and updated the internal exiting employee checklist to ensure system access is removed timely.

### 5. Training Requirements

Two employees have not completed required spotter training but were observed working at convenience centers without a trained spotter present. Spotter training is required by the DEP and the Florida Administrative Code 62-701.320 states, "the facility shall not employ a person to perform the duties of an operator or spotter unless that person is a trained operator or spotter." Management stated that spotter training is provided on-site after six months of employment with the County; both employees had been employed for more than six months.

There could be safety issues and penalties for non-compliance to laws and regulations if attendants do not receive required training.

**Agreed Upon Action Plan:** The landfill always has a trained operator (which includes spotter training) on site. Management will schedule a spotter class and will insure that all necessary employees are certified trained spotters. Steps are being taken to guard against lapses in certification and to achieve initial certification in a timely manner.

**Target Completion Date: March 31, 2020**