



TO: Jim Stivender, Director Public Works
DATE: April 5, 2012
SUBJECT: Final Audit Memorandum
BCC 2012-01 Follow-up to BCC 2008-12 Solid Waste Programs

As scheduled per the Clerk's Annual Internal Audit Plan, we have performed a follow-up audit of BCC 2008-12 Solid Waste Programs dated December 12, 2008. Fourteen audit findings were contained in the original report; however only nine findings numbered 1, 3-7, 10, 11 & 13 required review at the time of this audit. The other 5 findings were reviewed during the BCC 2011-09 Solid Waste audit.

The objective of the audit was to determine whether the management action plans agreed to in the original audit were implemented.

To accomplish this objective, we conducted interviews with Solid Waste Division staff, reviewed pertinent documentation, and physically observed specific functions and areas of the Division. Our follow-up audit work indicated that the original findings have been addressed and adequate corrective changes have been implemented.

As a result, we are closing all of the original audit findings addressed in this audit. We have included with this memorandum a chart summarizing the status of the action plans from the original audit.

We appreciate the cooperation and assistance provided by the Solid Waste Division and also other local county and governmental entities contacted during the course of this internal audit.

Sincerely,

A handwritten signature in cursive script, reading "Jeremy Martin", is positioned above the printed name and title.

Jeremy Martin, CPA
Internal Audit Director

JM/ag

cc: Honorable Neil Kelly, Clerk of Circuit & County Court
Board of County Commissioners
Darren Gray, County Manager
Skip McCall, Solid Waste Division Manager

SUMMARY OF ORIGINAL AUDIT FINDINGS

The following chart summarizes the action plans of the original audit findings and observations at the completion of the follow-up audit.

Closed Findings - Control weaknesses for which corrective action has been completed to the auditor's satisfaction.

Finding	Finding Description	Status	Comments
1	Solid waste reduction goal [does not meet State goal].	closed	The County currently maintains a recycling rate above the State's long-term goal of 75%.
3	Household Hazardous Waste Area needs [further structural] definition.	closed	The area is protected by a barbed fence and corrosive materials are housed in locked sheds. The eye wash station and shower area has been cleared and is easily accessible.
4	Powered industrial vehicle operator forms [could] not [be] located for all certified forklift operators.	closed	The required certifications and Power Industrial Vehicle Operator evaluations are present and current for all forklift operators.
5	Material Safety Data Sheet (MSDS) binders [are not current or easy to access].	closed	The MSDS binder is easy to access, updated regularly, and contains a table of contents.
6	Safety shower & eye/face wash [is] not tested for water flow under ANSI.	closed	The safety shower & eye/face wash unit is activated weekly and inspected annually for water flow as recommended by ANSI guideline Z358.1.
7	[A] more efficient work plan [is] possible for Field Inspectors.	closed	The Field Inspectors have access to the Property Appraiser's system, plan inspections by location and continue to look for ways to increase efficiencies.
10	[Additional] safety equipment [is] needed for Field Inspectors.	closed	An additional safety procedure has been implemented and Field Inspectors have been provided with orange reflective safety vests.
11	Clothing provided [by the Division as uniforms] might be taxable to employees.	closed	Management follows County Procedure LC-47: Uniforms to determine whether required clothing is considered taxable.
13	Job description inconsistent with duties.	closed	The job descriptions and titles have been re-evaluated and are now consistent with the duties.